

## **Section VI**

### ***Financial, Budget & Reporting Information***

**PROVIDER MANUAL  
FOR  
COMMUNITY MENTAL HEALTH,  
DEVELOPMENTAL DISABILITIES AND  
ADDICTIVE DISEASES  
PROVIDERS  
UNDER CONTRACT WITH  
THE DIVISION OF MENTAL HEALTH,  
DEVELOPMENTAL DISABILITIES AND ADDICTIVE DISEASES**



**JULY 2005**

## **FINANCIAL ACCOUNTABILITY**

### **I. Fiscal Accountability**

- A.** The Contractor agrees to maintain sufficient records to show fiscal and program responsibilities and to maintain sufficient books, records and ledgers for the purpose of inspection, monitoring and auditing. Financial records should accurately account for the expenditure of State and Federal funds using accepted State and Federal accounting procedures and should comply with the following:

  - 1. Financial Management System: The Contractor represents that its financial management system currently complies and will continue to comply with all the standards for financial management systems specified in 45 CFR Parts 74.20 through 74.25, 74.27, and 74.28.
  - 2. Maintenance of Cost Records: The Contractor agrees to maintain records pertaining to costs incurred on this Contract in a manner consistent with the requirements of 45 CFR Parts 74.53, and 74.20 through 74.28.
  - 3. Contractor Purchasing Activity: All Contractor or Subcontractor purchases of supplies, equipment, and services, regardless of whether by sealed bids or by negotiation and without regard to dollar value, shall be conducted in a manner that provides maximum open and free competition in accordance with 45 CFR - Parts 74.40 through 74.48.
- B.** The Contractor agrees to submit detailed budgets reflecting budget allocations for Regional Office approval. Budget revisions may be periodically submitted for Region approval. All budget documents will be developed in accordance with procedures specified by the Region.
- C.** The Contractor agrees, unless otherwise specified by DHR's Office of Financial Services or the Region, to submit a monthly report of revenue, expense and revenue applied to expense for each program in accordance with funding, accounting and reporting policy and procedures no later than the 10th calendar day following the end of each month.
- D.** The Contractor agrees to report fees generated on a quarterly basis to the Region and to identify how those fees will be used by the Contractor to maintain or increase the quantity and quality of disability services.
- E.** The Contractor agrees that any fee or program income generated as a result of this contract activity shall be expended in compliance with the Grants-to-Counties Manual Part II.K.1.

## II. AUDIT REQUIREMENTS

### A. Audits and Financial Reporting Requirements:

#### 1. Nonprofit Organizations and Hospitals under contract:

Contractors that expend \$300,000 or more in federal funds during their fiscal year are to have a single entity wide audit conducted for that year in accordance with the provisions of the Single Audit Act Amendments of 1996 (Public Law 104-156) and their implementing regulation, OMB Circular A-133 titled, "Audits of States, Local Governments, and Nonprofit Organizations." The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors that expend \$100,000 or more in state funds during their fiscal year are to have an entity wide audit conducted for that year in accordance with Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants. The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors expending at least \$25,000 but less than \$100,000 in state funds during their fiscal year shall prepare unaudited entity wide financial statements for that year. Assertions concerning the basis of financial statement preparation must be made by the president or other corporate official as described in Policy 1244 of the DHR Directives Information System.

Within 180 days of the close of the Contractor's fiscal year, the contractor must submit the required audit or financial statements in the quantity and address listed below:

Two (2) copies to:

Director, DHR Office of Audits  
Room #26.425  
Two Peachtree Street, N.W.  
Atlanta, Georgia 30303-3142

**AND**

One (1) copy to:

State Department of Audits and Accounts  
Professional Practice Division-Suite 214  
254 Washington Street, S.W.  
Atlanta, Georgia 30334-8400

According to the provision of Title 50, Chapter 20, Sections 4 and 6 of the Official Code of Georgia, failure to comply with the above audit and financial reporting requirements could be cause for DHR to suspend payments, to terminate the contract, to require a refund of all monies received under this contract and to prohibit the Contractor from receiving funds from any state organization for a period of twelve (12) months from the date of notification by DHR or the State Department of Audits and Accounts.

2. County Boards of Health, Regional Development Centers, County Extension Services, and Housing Authorities under contract:

Contractors that expend \$300,000 or more in federal funds during their fiscal year are to have a single entity wide audit conducted for that year in accordance with the provisions of the Single Audit Act Amendments of 1996 (Public Law 104-156) and their implementing regulation, OMB Circular A-133 titled, "Audits of States, Local Governments, and Nonprofit Organizations." The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors that expend \$100,000 or more in state funds during their fiscal year agree to have an entity wide audit conducted for that year in accordance with Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants. The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors expending at least \$25,000 but less than \$100,000 in state funds during their fiscal year shall prepare unaudited entity wide financial statements for that year. Assertions concerning the basis of financial statement preparation must be made by the president or other corporate official as described in Policy 1244 of the DHR Directives Information System.

Within 180 days of the close of the Contractor's fiscal year, the contractor must submit two copies of the required audit or financial statements to the address listed below:

Director, DHR Office of Audits  
Room #26.425  
Two Peachtree Street, N.W.  
Atlanta, Georgia 30303-3142

Failure to comply with the above audit and financial reporting requirements could be cause for DHR to suspend payments, to terminate the contract, to require a refund of all monies received under the contract and to prohibit the Contractor from receiving funds from any state organization for a period of twelve (12) months from the date of notification by DHR.

3. County Boards of Education under contract:

Contractor must provide within nine (9) months after the close of the Contractor's fiscal year, two (2) copies of the audit report prepared by the State Department of Audits and Accounts or by an independent Certified Public Accountant approved by the State Department of Audits and Accounts to:

Director, DHR Office of Audits  
Room #26.425  
Two Peachtree Street, N.W.  
Atlanta, Georgia 30303-3142

Failure to comply with the above audit and financial reporting requirements could be cause for DHR to suspend payments, to terminate the contract, to require a refund of all monies received under the contract and to

prohibit the Contractor from receiving funds from any state organization for a period of twelve (12) months from the date of notification by DHR.

4. Community Service Board under contract:

Contractors that expend \$300,000 or more in federal funds during their fiscal year are to have a single entity wide audit conducted for that year in accordance with the provisions of the Single Audit Act Amendments of 1996 (Public Law 104-156) and their implementing regulation, OMB Circular A-133 titled, "Audits of States, Local Governments, and Nonprofit Organizations." The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors that expend \$100,000 or more in state funds during their fiscal year are to have an entity wide audit conducted for that year in accordance with Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants. The audit reporting package shall include the documents listed in Policy 1244 of the DHR Directive Information System.

Contractors expending at least \$25,000 but less than \$100,000 in state funds during their fiscal year shall prepare unaudited entity wide financial statements for that year. Assertions concerning the basis of financial statement preparation must be made by the president or other corporate official as described in Policy 1244 of the DHR Directives Information System.

Contractors will be required to submit a corrective action plan for audit reports which contain findings and recommendations.

Failure to comply with the above audit and financial reporting requirements could be cause for DHR to suspend payments, to terminate the contract, to require a refund of all monies received under the contract and to prohibit the Contractor from receiving funds from any state organization for a period of twelve (12) months from the date of notification by DHR.

B. Additional Tests and reports for Contractors with contracts greater than \$1,000,000.

For provider audit engagements with expenditures greater than \$1,000,000.00 regardless of fund source under contract with the Division/Regional Office, the CPA must examine a sample of expenditures from all DHR budget categories for compliance with program requirements. These additional tests must be performed regardless of whether or not a program is determined to be a high risk or a major program under the guidelines of OMB Circular A-133.

The additional vouching will be such that for each program budget category shown in the funding specification annex of the contract, at least 20 percent of the total active program expense categories will be selected. Of the 20 percent selected program expense categories, the auditor must examine at least ten expenditures in each program budget category. Expenditures to be examined must come from different program expense categories, and program expense categories selected must vary from year to year. In those instances of a program budget category having only one program expense category, the lesser of ten

disbursements or 100 percent of disbursements in the program budget category are to be examined.

A report must be prepared by the CPA as a supplement to the audit report to disclose the results of these additional procedures and any unallowable expenditure is to be revealed. If no unallowable costs/expenditures were disclosed, it must then be stated in the report. Federal funds may not be used to pay the costs of these additional audit requirements

C. Selection of Independent Audit Firms

1. Contractors with contracts greater than \$1,000,000:  
Contractors with contracts greater than \$1,000,000.00 must use a Request for Proposal (RFP) process to secure the services of independent auditing firms. The RFP should be for a period of at least three years but no more than five years. The RFP process must follow certain restrictions and contain all the necessary elements for bidders to offer, and detail the scope of the audit in the request. In addition to the detailed description of the scope of the audit, bidder stipulations must include the following:
  - Audit firms are to indicate their participation in the Peer Review Process and include the results of their most recent peer review, including any Letter of Comments.
  - Audit firms must list other current and previous clients that receive state funding or funding from DHR or other public agencies.
  - Audit firms must describe the qualification, education and experience of the staff to be assigned to the engagement.
  - Audit firms must indicate that the audit staff assigned to the audit engagement have completed the continuing education training required by Government Auditing Standards (Chapter 3.6)

It must be made clear in the RFP that the award of the bid will be weighted more heavily toward the above stipulations and that cost will not be the sole determining factor. Bidders must also be made aware that as the primary fiscal sponsor of the engagement, the State (DHR) has the right to have access to and review the firm's work papers of the audit engagement. The RFP must further specify that the selected CPA firm must perform additional tests beyond those stipulated in OMB Circular A-133. These additional tests and reports are described in section B above.

2. Community Services Boards:  
The annual financial audits for Community Service Boards will be purchased on their behalf by the Department of Human Resources, Office of Audits. The Office of Audits will select the audit firm(s) and establish the audit protocol. Reports will be issued to the Community Service Board, the Department and the Division/Regional Office.

## USE OF PROGRAM INCOME

### I. Requirements Applicable to Program Income Generated under Performance Based Contracts, Fixed Rate Contracts and Expense Reimbursement Contracts

Program income or fee income is income earned by a recipient from activities of which part or all of the cost is borne as a direct cost by a grant or counted as a direct cost towards meeting a cost sharing or matching requirement of a grant. Some examples of program income are Medicaid fees, client fees, and SSI. The use of program income is governed by the DHR Program Income Policy contained in Part II K1 of the *DHR Grants to Counties Manual*. A copy of this policy is included within the Appendices to this section.

A. Program income must be reported as revenue within the "budget program" that generated the income (i.e. fee income earned in Mental Health Services – Adult is reported as revenue in MH Services – Adult, fee income earned in Substance Abuse Services - Children is reported as revenue in SA Services – Children, SSI received in Mental Retardation Services is reported as revenue in Mental Retardation Services, etc.); however, it does not have to be expended within the "program" that generated it. Certain restrictions apply since program or fee income is being partially generated via federal funds (CMHS, SAPT and SSBG Block Grants).

B. There are three (3) program areas for purposes of expending program income. The program income generated may be expended as follows:

1. Mental Health Programs: Program income generated during the current year and those amounts on hand at the end of the fiscal year in the Mental Health Services - Adult, Mental Health Services – Children, or the TAPP program may be expended in either program listed above at the discretion of local management. Income on hand and carried forward into the subsequent fiscal year is also governed by Section II. A - C of the DHR Program Income Policy.

2. Substance Abuse Programs: Program income generated during the current year and those amounts on hand at the end of the fiscal year in the Substance Abuse Services - Adult, Substance Abuse Services – Children, or Substance Abuse Prevention Services program may be expended in either program listed above at the discretion of local management. Income on hand and carried forward into the subsequent fiscal year is also governed by Section II. A - C of the DHR Program Income Policy.

3. Mental Retardation Programs: Program income generated during the current year and those amounts on hand at the end of the fiscal year in the Mental Retardation Services or Autism Services program may be expended in either program listed above at the discretion of local management. Income on hand and carried forward into the subsequent fiscal year is also governed by Section II. A - C of the DHR Program Income Policy.

C. Program income generated in Federal Categorical Grant Programs can only be spent in the specific Federal Categorical Grant Program that generated the income. Program income generated in the other Community Mental Health, Developmental Disabilities and Addictive Diseases Programs per Section B above can be spent in the Federal Categorical Grant Programs in the same disability; i.e. fees generated in either of the mental health programs can be spent in a federal categorical funded mental health program.

D. The Division has elected the Additional Costs Alternative to govern the use of program income in Community Mental Health, Developmental Disabilities and Addictive Diseases programs.

F. Grant/Contract Programs Financed Directly to Boards and Private Non-Profit Agencies: While you may have restrictions regarding fee income generated in programs funded with grants awarded directly to public/private boards, with approval by the Division, you may be allowed to spend fee income generated by other DHR funded programs in the program funded with the direct grant.

## **II. Special Requirements Applicable to Contracted Funds Carryover under Performance Based Contracts, Fixed Rate Contracts and Expense Reimbursement Contracts**

Restrictions placed on the carryover of funds paid by DHR under a contract with the Division/Regional Office are specified below:

**A. Performance Based Contracts:** Any surplus grant-in-aid funds at the end of the contract period may be carried over into the next fiscal year. The carryover funds may be expended without program area restrictions or time limitations. Program Income must be reported and expended as outlined in the above part I. Requirements Applicable to Program Income Generated under Performance Based Contracts, Fixed Rate Contracts and Expense Reimbursement Contracts.

**B. Fixed Rate Contracts:** Any surplus grant-in-aid funds in a fixed rate contract may be expended in any other program regardless of disability. These funds do not have to be expended within the following fiscal year. Program Income must be reported and expended as outlined in the above part I. Requirements Applicable to Program Income Generated under Performance Based Contracts, Fixed Rate Contracts and Expense Reimbursement Contracts.

**C. Expense Reimbursement Contracts:** Any surplus grant-in-aid funds cannot be carried over into the next fiscal year and must be returned to DHR.



## **PROCEDURES FOR AUTHORIZATION**

Contractors must submit all budget documents with a recognized signature for fiscal authorizations. Signatures and mailing addresses of the individual(s) designated to receive fiscal correspondence and reports are maintained on file for verification purposes.

In order to establish authorization signatures, contractors should complete and submit the DHR Division of Mental Health, Developmental Disabilities and Addictive Diseases *Authorized Signatures, Mailing Addresses and Telephone Numbers Form* included within the Appendices to this section.

The *Form* should be completed and submitted with the contractor's original budget documents.

### **I. Public Contractors**

Either the Board Chairman or Executive Director of the entity may establish an authorized signature.

### **II. Private Contractors**

The Chairperson or President of the entity must establish the authorized signature.

### **III. Delegated Authority**

Authorization to sign budget revisions may be delegated by providing appropriate information on the *Form*. The delegated signature authority specified must be the same as the delegated signature authority provided in the contract with the Division/Regional Office.

## **EQUIPMENT, PROPERTY AND VEHICLES**

**Note:** A provider may not use state or Federal funds to (1) construct or purchase buildings or facilities, (2) purchase real estate or (3) make permanent improvement to property. The only exceptions would be if legislative authority specifies or Federal regulations permit the use of funds for this purpose **and** the provider's contract with the Division/Regional Office stipulates that funds can be used to acquire or improve real property.

### **I. Performance Based Contract**

Any equipment including vehicles purchased under a performance-based contract is the property of the contractor. The exception is if the contractor titles a vehicle to the state for the purposes of insurance coverage, then the vehicle belongs to the State and therefore must (a) be maintained in the DHR Vehicle Management System and (b) returned to the State if the provider does not continue to provide services under contract. The inventory requirements for any vehicle titled to the state are outlined below under the Expense Reimbursement Contract portion of this section.

**NOTE:** Any equipment or vehicles bought previously by a Contractor under a reimbursement based contract that is currently on the DHR Property Management System must continue to be inventoried on that system until it is properly disposed of.

### **II. Fixed Rate Contract**

Any equipment including vehicles purchased under a fixed rate contract becomes the property of the contractor upon completion of performance of the contract. The exception is if the contractor titled the vehicle or equipment to the state for the purposes of insurance coverage, then the equipment or vehicle belong to the State and must be returned to the State if the provider does not continue to provide services under the contract.

### **III. Expense Reimbursement Contract**

Any equipment including vehicles purchased under an expense reimbursement contract is the property of the state and all applicable equipment and inventory policies apply.

#### **A. Board of Health Providers**

The Contractor agrees:

1. To maintain detailed property records on all equipment (non-expendable personal property) purchased in total, or in part, with funds received from the

Division during the term of this contract. Property records shall be maintained accurately and shall include:

- A description of the property;
  - Manufacturer's serial number, model number, national stock number, or other identification number;
  - Source of the property including Federal program name;
  - Acquisition date (or date received, if the property was furnished by the Department), and cost;
  - Percentage (at the end of the budget year) of federal participation in the cost of the project or program for which the property was acquired;
  - Location, uses, and condition of the property and the date the information was reported;
  - Unit acquisition cost;
  - Property Decal number;
  - Ultimate disposition data, including date of disposal, sales price, and method used to determine current fair market value. Disposition must have prior Department and Region written approval.
  - A physical inventory of property shall be taken and the results reconciled with the property records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The Contractor shall, in connection with the inventory, verify the existence, current utilization, and continued need for the property. A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft of non-expendable property shall be investigated and fully documented; the Contractor shall promptly notify the Region.
2. Adequate maintenance procedures shall be implemented to keep the property in good condition.
3. Upon termination of any service program included in this contract, or in the event that the contract is terminated prior to the expiration or is not renewed, Contractor agrees to properly dispose of all state property as follows:
- a. Prepare Form 5086, Equipment Status Change Form listing all state equipment in the Contractor's possession and send this form to the Division/Regional Office Executive Director for final disposal determination.
  - b. Upon notification by the Office of Technology and Support, Contractor agrees to transport the state property to the designated state surplus facility. Expenses incurred by the Contractor in

transporting this equipment may be charged to the terminated contract.

The Regional Executive Director will confirm, by written notification to the Office of Technology and Support, that all surplus property listed on completed Form 5086 has received proper disposition.

4. The Contractor agrees that this equipment cannot be transferred or otherwise disposed of without written Region approval.
5. Should the Contractor elect to maintain property records on State Property System, the Contractor agrees to follow procedures outlined in the DHR Property Management Manual.

**B. Public and Private Providers:**

The Contractor agrees:

1. That all non-expendable personal property purchased, in total or in part, with funds received from the Division/Regional Office during the term of the contract and all previous contracts with the Department of Human Resources is property of the State of Georgia and the Department and is subject to the rules and regulations of the Department throughout the life and disposition of said property. Said property cannot be transferred or otherwise disposed of without prior written approval of the DHR Asset Services Section
2. To adhere to all policies and procedures as promulgated in the DHR Administrative Policy and Procedures Manual, Part IX, the DHR Property Management Manual, and if applicable the DHR Vehicle Management Manual, which are by reference made a part of the contract. Contractor understands that the requirements for inventory of property (at least every two years) and a control system to safe guard against loss, damage or theft as contained in the DHR Property Management Manual shall be followed.
3. The property records shall be maintained accurately and reported on Form number 5111, Detailed Equipment Listing, within 30 days after acquisition of such property to the Regional Coordinator. The Regional Coordinator will forward the completed form #5111 to the DHR Asset Services Section, Room 32.452, 2 Peachtree Street, N.W., Atlanta, Georgia 30303.
4. For any Department owed vehicles operated under this contract, the contractor agrees to submit to the Department, the Utilization and Data

report furnished by the Asset Services Section in accordance with the DHR Vehicle Management Manual, Chapter 4, Part G.

5. In the event a contract is terminated prior to its expiration or is not renewed, Contractor agrees to properly dispose of all state property as follows:
  - a. Prepare Form 5086, Equipment Status Change Form listing all state equipment in the Contractor's possession and send this form to the Regional Office Director/Regional Coordinator for final disposal determination.
  - b. Upon notification by the Office of Technology and Support, Contractor agrees to transport the state property to the designated state surplus facility. Expenses incurred by the Contractor in transporting this equipment may be charged to the terminated contract.

The Regional Coordinator will confirm, by written notification to the Office of Technology and Support, that all surplus property listed on completed Form 5086 has received proper disposition.

## BUDGET AND REPORTING OVERVIEW

The program structure required for budget development and submission, and the associated program structure to be utilized for the monthly reporting of expenditures is specified in the list of *MHDDAD Budget and Expense Programs*, included among the Appendices to this section.

The budget consists of *Form 1262 Budget Expense and Resource Summary* for Payment for Services or Fixed Rate programs and *Form 1189 Budget Expense and Resource Summary* for Expense Reimbursement programs, which also may be found within the Appendices, along with several supporting *Budget Schedules*. Supporting Budget Schedules can be revised without a revised *Form 1262 Summary* or *Form 1186 Summary* if the changes do not result in a change in the dollar amounts budgeted in the affected expense accounts.

### I. BUDGET SUBMISSION:

Documents required for budget submission:

- A. *Form 1262 Budget Expense and Resource Summary* or *Form 1186 Budget Expense and Resource Summary* - Original and two copies
- B. Budget Schedules - Original and two copies
- C. Other Attachments - Original and two copies

### II. DEADLINE FOR BUDGET REVISIONS:

Although budget revisions may be submitted at any time during the fiscal year, the final budget revision as well as any outstanding schedules, must be postmarked by midnight, May 31. Should this date fall on a weekend or holiday, the deadline will be the next workday. This deadline is necessary in order to permit the approval and processing of the budget prior to the closeout of the fiscal year. The Funding Specifications Annex of the Board/Agency's contract with DHR specifies the minimum parameters which would necessitate a budget revision be filed.

### III. EXPENDITURE REPORTS

***Monthly Income and Expenditure Reports*** (MIERs) at the program and subprogram levels must be submitted by file transfer or keying the MIERs into UAS using the E1-MIER process on to the Uniform Accounting System (UAS) via a Georgia Online (GO) network. Agencies without GO access should mail or fax the MIER form **as specified by the Region.**

The MIERs are to be submitted and approved by the tenth of each month following the month for which expenses are being reported unless otherwise specified by DHR's Office of Financial Services or the Region. This means the MIERs should be submitted to the appropriate region no later than the fifth of the month, unless otherwise specified by the Region office, so they can be approved by the tenth. Year End Closeout MIERs usually have to be approved by July fifth, therefore should be submitted to the Region for

approval by July third or by the deadline set by DHR's Office of Financial Services or the Region.

MIER forms for the Expense Reimbursement contracts are included among the Appendices to this section as **Forms 1192** for Budget Program Level Reporting. The MIERS forms for Payment for Service and Fixed Rate contracts are included among the Appendices to this section as **Form 1261**. The Payment for Services budget programs/service programs structure is included within the Appendices to this section.

#### **IV. STATE/FEDERAL FUNDS REIMBURSEMENT**

- A. Reimbursement is made based on one of three methods as specified in the Funding Annex of the Board/Agency's contract with the Division/Regional Office. The three reimbursement methods are:
  - 1. Performance Based
  - 2. Fixed Rate
  - 3. Expense Based
- B. Should an advance of funds be granted at the beginning of the fiscal year, a reconciliation process at year-end will occur to reclaim any unexpended portion of the advance.
- C. Reimbursement checks will not be issued by DHR until
  - 1. Receipt of the Monthly Income and Expenditure Reports (MIERs)
  - 2. Receipt by the Region of all required supporting service documentation.
  - 3. Region approves and releases MIERs for payment.

## PAYMENT FOR SERVICE REIMBURSEMENT

### A. BUDGETING

The ***Budget Expense and Resource Summary Form 1262***, included among the Appendices at this section, is used to budget the Grant in Aid (GIA) contract for the program.

622.003 Payment for Service or Fixed Rate Contract - The Grant in Aid funds for the program are budgeted to this SCOA (State Chart of Accounts) .

8001 - Grant-In-Aid – State and Federal funds allocated by DHR are budgeted within this Fund Source.

The 622.003 amount and the 8001 amount will match the total Grant in Aid contract amount.

### B. REPORTING

Reimbursement is made based upon Grant in Aid (GIA) expenditures as reported monthly on ***Form 1261, Monthly Income and Expense Report, Budget Program Level***, and ***Service Program Level***, included among the Appendices at this section.

#### Service Program Level

**622.002 Payment for Service or Fixed Rate Contract** - At the Service Program Level, the GIA funds are expensed to this SCOA

**8000 Grant-In-Aid** – State and Federal funds allocated by DHR are reported on this Fund Source.

The 622.002 amount for the Service Program will balance to the 8000 amount for that Service Program.

#### Budget Program Level

**622.003 Payment for Service or Fixed Rate Contract** - At the Budget Program Level, the GIA is expensed to this SCOA

**8001 Grant-In-Aid** – State and Federal funds allocated by DHR are reported on this Fund Source.

The 622.003 amount will balance to the 8001 amount for the Budget Program.

The total 8000 Grant in Aid for all contracted Service Programs will be the amount entered for 8001 Grant in Aid and the total 622.002 for all contracted Service Programs will be the amount entered for 622.003.



## **FIXED RATE CONTRACT REIMBURSEMENT**

### **A. BUDGETING**

The ***Budget Expense and Resource Summary Form 1262***, included among the Appendices at this section, is used to budget the Grant in Aid (GIA) contract for the program.

622.003 Payment for Service or Fixed Rate Contract - The Grant in Aid funds for the program are budgeted to this SCOA (State Chart of Accounts) .

8001 - Grant-In-Aid – State and Federal funds allocated by DHR are budgeted within this Fund Source.

The 622.003 amount and the 8001 amount will match the total Grant in Aid contract amount.

### **B. REPORTING**

Reimbursement is made based upon Grant in Aid (GIA) expenditures as reported monthly on ***Form 1261, Monthly Income and Expense Report, Budget Program Level***, and ***Service Program Level***, included among the Appendices at this section.

#### **Service Program Level**

**622.002 Payment for Service or Fixed Rate Contract** - At the Service Program Level, the GIA funds are expensed to this SCOA

**8000 Grant-In-Aid** – State and Federal funds allocated by DHR are reported on this Fund Source.

The 622.002 amount for the Service Program will balance to the 8000 amount for that Service Program.

#### **Budget Program Level**

**622.003 Payment for Service or Fixed Rate Contract** - At the Budget Program Level, the GIA is expensed to this SCOA

**8001 Grant-In-Aid** – State and Federal funds allocated by DHR are reported on this Fund Source.

The 622.003 amount will balance to the 8001 amount for the Budget Program.

The total 8000 Grant in Aid for all contracted Service Programs will be the amount entered for 8001 Grant in Aid and the total 622.002 for all contracted Service Programs will be the amount entered for 622.003.

## EXPENSE REIMBURSEMENT CONTRACT

### I. FORMS

#### A. BUDGETING

The ***Budget Expense and Resource Summary Form 1189***, included among the Appendices at this section, is used to budget all expenses by State Chart of Accounts (SCOAs) and Fund Source revenues for the program level for the services purchased under contract with the Division/Regional Office.

#### B. REPORTING

Reimbursement is made based upon actual state and federal expenditures as reported on ***Form 1192, Monthly Income and Expense Report***, included among the Appendices at this section

### II. DIRECT SALARIES AND FRINGE BENEFITS

#### A. BUDGETING

1. All salaries and fringe benefits are budgeted in SCOA 511.001, including local salary and local fringe benefits supplements.
2. The portion of the total salaries and fringe benefits that are local supplements must be listed on ***Form 1244, Supporting Budget Schedule Non-Participating Expenses***, included among the Appendices at this section. The positions do not have to be detailed.
3. Programs operating under the Merit System are assessed merit system charges and personal liability charges on all budgeted positions. In order to keep these charges to a minimum, contractors should utilize positions at 100% to the extent feasible. For example, if the contractor has two (2) or more incumbents on the same job class, with the same job descriptions, and they are not full time employees, every effort should be made to match employees and use one (1) position at 100% utilization.

#### B. REPORTING

Actual expenses incurred are reported monthly using the State Chart of Account (SCOAs) which tie back to the broad budget expense categories.

511.001 Salaries - Salary payments to all employees on permanent, temporary, skilled or unskilled positions paid on an annual, monthly, semi-monthly, or weekly basis.

511.002 Local Salary Supplement -Salary greater than the approved Georgia State Merit System Pay Schedule.

511.201 Overtime - Salary paid to employees for work in excess of 40 hours per week. Pay should be in accordance with Fair Labor Standards Act and DHR/Merit System applicable policies.

513.001 Hourly Labor - Salary payments to employees paid on an hourly basis.

514.001 Employer's Cost for Social Security. NOTE: Only the Medicare portion of the tax is applicable to hourly wages paid by agencies operating under the Georgia State Merit System rules.

514.002 FICA Local Supplement - Employer's cost for Social Security (both OASDI and Medicare) resulting from additional salary remunerated in accordance with account 511.002.

514.201 FICA Overtime - Employer's cost for Social Security (both OASDI and Medicare) resulting from additional salary remunerated in accordance with account 511.201.

515.001 Retirement - Employer's cost of any retirement program.

516.001 Health Insurance - Employer's cost of health insurance.

516.002 Health Insurance Local Supplement - Employer's cost of any health insurance resulting from additional salary remunerated in accordance with account 511.002.

516.201 Health Insurance Overtime - Employer's cost of health insurance resulting from additional salary remunerated in accordance with account 511.201.

517.001 Personal Liability Insurance - Employees - Includes premiums or other costs related to legal actions against employees personally for acts executed in performance of job related duties.

518.001 Unemployment Insurance - Includes payments made to Department of Labor either as contributory or reimbursable.

519.001 Workers' Compensation - Includes payments made to Department of Administrative Services, Fiscal Division - Workers' Compensation Trust Fund for workers' compensation insurance coverage for employees.

520.001 Assessments by Merit System - Quarterly charges by the Merit System of Personnel Administration for operations.

#### C. SUPPORTING SCHEDULE(S)

***Form 1244, Supporting Budget Schedule Non-Participating Expenses***, included among the Appendices at this section, should be used to support Direct Salaries and Fringe Benefits local supplements.

### III. OTHER OPERATING

#### A. BUDGETING

1. All expenses of the program, with the exception of personnel, equipment, and intra/interagency transactions, are budgeted in SCOA 627.001
2. Building rents must be supported with a lease agreement. Three separate “Statements of Comparable Rent”, *DHR Form 5465* must also support rents in the Contractor’s files. Copies of these are available from the Regional Office. Lease agreements must conform to the following criteria:
  - a. Landlord must be clearly identified.
  - b. Property must be clearly described, giving type of structure (i.e., brick three bedroom, two story office building), square footage, street address, etc.
  - c. Term of lease may not span beyond a single fiscal year, since current year funds are intended to cover only current year expenditures or costs. However, lease agreements may contain an option to renew the lease for a subsequent fiscal year. Generally, this option should be exercised within 60 days prior to the beginning of the next fiscal year, and thus at a time when appropriations for that fiscal year have become effective under a General Appropriations Act. Georgia’s constitution prohibits the obligation of state funds beyond one fiscal year. The Attorney General’s Opinion 74-115 dated August 23, 1974 to the State Auditor states *“A state agency may not incur a fiscal obligation beyond that authorized by currently effective appropriations; contracts incurring an obligation dependent upon future appropriations or the continuation of any other source of state funds are invalid.”* The Director of the Office of Audits has stated that it will not permit the obligation of current fiscal year funds to meet the total cost of a multi-year lease.
  - d. Must contain a cancellation clause or a funds availability clause.
  - e. Must state monthly rental rate.
  - f. Security deposits, late fees, bad check charges, application fees and attorney fees are prohibited.
  - g. Both parties must initial all additions/deletions/changes.
  - h. Must be signed by the landlord and official agent of the Board for public contractors, and the landlord and the President/Chairman of the Board for private contractors.

## B. REPORTING

Actual expenses incurred are reported monthly using the SCOA's which tie back to the broad budget expense categories:

612.001 Motor Vehicle Expense - Includes expenses for fuel, service, repair, or other costs of vehicles owned and operated by the agency. Also includes the required maintenance service or repair of leased vehicles.

614.001 Supplies and Materials - Includes all types of consumable supplies and materials used in operation of the agency.

614.006 Food Supplies - Consumable food items.

614.018 Pharmaceuticals - Drugs only.

615.001 Repairs and Maintenance - Expenditures for minor repairs and maintenance of buildings, grounds or equipment, and maintenance contracts or charges for maintenance service.

617.001 Utilities - Includes monthly charges for electricity, natural gas, fuel oil, purchased steam, city water and sewer charges.

618.001 Printing - Includes the cost of printing letterhead stationery, forms, purchase orders, and any other printed matter.

620.001 Insurance and Bonding - Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage required by statute. Also includes workers compensation insurance for non-employees where coverage is required.

622.001 Direct Benefits to Clients - Medical expenses and personal care items for clients residing in a residential program funded by the Department. Such expenditures should only be made on a case by case basis and after it has been determined that no other party or agency resources are available.

622.002 Performance/Fixed-Rate Payments - Amount of funds earned by the provider based on a monthly contractual amount.

622.031 Work Activity Payments - Payments to clients for skills or acquisition/development. Only work activity revenue may be used to pay clients' salaries.

622.044 Room and Board - Payment made to a contractual provider for client residential services. The payment covers housing and meals for the client.

622.045 Respite Care - Payments made to a contractual provider to care for a client. Respite care is provided in order to free the regular caretaker (either personal or purchased provider) from his/her responsibility on a short-term basis.

622.046 Training - Payments made to a contractual home provider for training services to clients.

622.047 Personal Allowance - An allowance provided each residential client for his/her own personal use. From this allowance, the client should purchase his/her clothing, hair cuts, personal hygiene items, medical costs, and if level of funds are sufficient, entertainment costs, etc.

*EXCEPTION:* Clients residing in Children and Adolescents' Therapeutic Foster Care are not to receive a Personal Allowance Benefit. This clientele's personal care items, clothing and medical expenses must be recorded as 622.001, Direct Benefit to Clients, in accordance with each client's Individualized Service Plan and the definition of account 622.001.

627.001 Other Operating Expenses - Expenditures for costs not properly included in any of the other accounts. Examples include freight, express, storage, linen service, outside laundry, agency subscriptions and dues, and registration fees.

633.001 Computer Software - Expenditures for electronic data processing and pre-packaged and custom software systems.

640.001 Travel - Includes all expenses for lodgings, meals, use of personal vehicle, leased vehicles, or other costs incurred by employees in job-related activities. Similar eligible expenses incurred by individuals other than employees should be reimbursed as per diem and fees. (account 651.001).

648.001 Building Rents - Includes monthly rentals and lease contracts for office space, program space, warehousing and other storage. Costs of renovations and modifications of leased facilities also should be classified in this account if such expenditures constitute rental payments in lease agreements.

651.001 Per Diem and Fees - Compensation for services rendered by an individual, firm or agency on a per diem, hourly, or fee basis, and payments for reimbursable expenses such as travel, postage, telephone, etc. Appropriate services to be purchased by this method are for the delivery of a specific product for a short duration of time. The relationship between the organizations or organization and individual cannot be that of an "employee-employer".

653.001 Contracts - Includes payments made for agreements between two or more persons to perform, purchase or serve and are enforceable by law. Includes all contracts other than accounts specific to a contractual agreement (i.e., contracted janitorial services would be reported under Account 615.001, Repairs and Maintenance).

673.001 Telecommunications - Includes all charges for telecommunications such as telephone and telegraph, and costs of facsimile machines.

681.001 Postage - Includes all postage costs.

## C. SUPPORTING SCHEDULE(S)

1. **Form 1244, Supporting Budget Schedule: Non-Participating Expenses**, included among the Appendices at this section, is used to budget those items that are ineligible for state and federal and other program income participation.
2. **Form 1243 Supporting Budget Schedule: Depreciation Charges**, included among the Appendices to this section, is used to budget the allowable charges for occupied facilities owned by Contractors/Community Service Boards. A completed depreciation schedule using federally approved depreciation guidelines must be attached.

## IV. EQUIPMENT

### A. BUDGETING

The annual projected cost of material items of a non-expendable nature are budgeted in SCOA 643.001 (Equipment).

For items with a unit cost of **\$1,000 or greater**, **Form 1240 Supporting Budget Schedule: Equipment Purchases**, included among the Appendices at this section, must be approved prior to purchase. Revisions to the detailed listing of equipment are required only if the unit cost increases by \$100 or 10%, whichever is greater. However, the total expenditure on equipment may not be greater than 110% of the approved budgeted equipment amount as specified in the Master Contract.

Items with a unit cost of **less than \$1,000** are budgeted in Account 643.001, but are not detailed on the schedule.

### B. REPORTING

641.001 Motor Vehicle Equipment Purchases - Includes all vehicles licensed for use on the highway, i.e., automobiles, station wagons, vans, buses, motor homes, light duty trucks and heavy duty cargo carrying trucks. All motor vehicle purchases charged to this account must be on the appropriate property inventory system.

643.001 Equipment (\$1,000 or more) - Includes expenditures for items of tangible property of a generally nonexpendable nature, such as a movable unit of furniture or furnishings, an instrument or apparatus, a machine, or a training device, maintaining its utility over a period of time which is characteristic of and definable for items of its class. Also includes motorized vehicles not used on public roads such as lawn mowers, farm tractors, etc. Items in this expenditure category will have an original acquisition cost of **greater** than the statutory definition of movable personal property set forth in the Official Code of Georgia Annotated, Title 50-16-161 (currently \$1,000).

644.001 Lease/Purchase of Equipment - Includes the payments made on lease/purchase or installment purchases agreements. All equipment received for which charges are made

to this account should be recorded on the appropriate property inventory system when received and for the total acquisition price.

645.001 Rental of Equipment - The payments made for the rental of equipment if for more than three (3) months. Less than three (3) months is reported in Account 619.001.

646.001 Equipment (Less than \$1,000) - Includes expenditures for items of tangible property of a generally nonexpendable nature, such as a movable unit of furniture or furnishings, an instrument or apparatus, a machine, or a training device, maintaining its utility over a period of time which is characteristic of and definable for items of its class. Items in this expenditure category will have an original acquisition cost of **less** than the statutory definition of movable personal property set forth in the Official Code of Georgia Annotated, Title 50-16-161 (currently \$1,000).

### C. SUPPORTING SCHEDULE(S)

***Form 1240, Supporting Budget Schedule: Equipment Purchases***, is used to list anticipated equipment purchases or leases that will be expensed in accounts

1. 641.001, Motor Vehicle Equipment Purchases
2. 643.001, Equipment (\$1,000 or more)
3. 644.001, Lease/Purchase of Equipment, and
4. 645.001, Rental of Equipment

## V. REVENUES BY FUND SOURCE

All revenue and/or income must be budgeted and expensed through the Uniform Accounting System (UAS). Every DHR provider's grant award(s) and/or contract program(s) must be reviewed by the Division to determine accurate budget and reporting categories, and whether fee income generated by other DHR funded programs may support it. Specific instructions and explanations for budgeting and reporting resources are as follows:

### A. BUDGETING

1. 8001 (Grant-In-Aid) – State and Federal funds allocated by DHR are budgeted within this Fund Source.
2. 8002 (DHR Contracts) - Used to budget revenue contracts with other DHR agencies.
3. Funds received from taxing authorities are budgeted in the following Fund Sources:
  - a. 6001 (County Participation) is used to budget local match requirement.
  - b. 6004 (County Non-Participating) is used to budget county funds in excess of required match.
  - c. 6006 (Municipal) is used to budget funds received from cities, towns, etc.
  - d. 6020 (Hospital Authority) is used to budget funds received from hospitals.



4. Revenue from the Fund Sources listed below must be identified and described on **Form 1272, Supporting Budget Schedule Revenue**, which is included among the Appendices at this section.
  - a. 6013 (DOE Contracts)
  - b. 6018 (Contractual Agreements)
  - c. 6021 (Other Local Funds)
  - d. 7014 (Federal Grants)
5. Program Income - Income earned by a recipient from activities of which part or all of the cost is borne as a direct cost by a grant or counted as a direct cost towards meeting a cost sharing or matching requirement of a grant. Fund balances at June 30 each year must be budgeted and expensed within the subsequent twelve-month period, as detailed at paragraph 6 below. Income is budgeted in the Accounts as follow:
  - a. 6008 is used to budget Outpatient Medicare fees.
  - b. 6009 is used to budget Outpatient Medicaid Current Year fees.
  - c. 6017 is used to budget fees received directly from clients, on client's behalf from government agencies, private insurance and other third party payees.
  - d. 6032 is used to budget Medicaid Waiver Current Year fees in Mental Retardation programs.
  - e. 6024 is used to budget a Fund Balance from Prior Year
  - f. 6028 is used to budget Medicaid receipts for pharmacy services.
6. Local programs may carry forward program income generated during one fiscal year into the next fiscal year in accordance with DHR Program Income Policy contained in **Part II.K.1. of the DHR Grants to Counties Manual** (included among the Appendices at this section.) The Division has elected the Additional Cost Alternative to govern the use of program (fee) income generated during one fiscal year and on hand at June 30 in Community Mental Health, Developmental Disabilities and Addictive Diseases programs.

## B. REPORTING

Receipt and application of resources, except for revenue generated through the Fund Sources listed below are reported on **1192 Monthly Income and Expense Report**, included among the Appendices at this section, in the same manner stated at VI Revenue, A. Budgeting.

1. 6017 (Other Fees) for reporting purposes, is used as follows to distinguish client fees:
  - a. 6015 is used to report direct pay client fees.
  - b. 6016 is used to report client fees resulting from private insurance.
  - c. 6017 is used to report all other client fees that are not defined above, such as SSI/SSA.
2. 6024 (Fund Balance from Prior Year) surplus funds resulting from excess of program income over expenses in the prior year are reported expensed in this account. The fund balance from the prior year must be expensed during the next state fiscal year.

C. SUPPORTING SCHEDULE (S)

***Form 1272, Supporting Budget Schedule: Revenue***, included among the Appendices to this section, is used to describe and identify resources budgeted in the following Fund Sources:

- a. 6013 (DOE Contracts)
- b. 6018 (Contractual Agreements)
- c. 6021 (Other Local Funds)
- d. 6040 (Intra/Inter Agency Transactions), and
- e. 7014 (Federal Grants)

## **Section VI**

## **APPENDICES**

**FY06 BUDGET & EXPENSE NUMBERS****DMHDDAD PROGRAM STRUCTURE****MENTAL HEALTH – ADULTS**

<b>Budget Program</b>		<b>Service Programs</b>	
Grant-In-Aid Fund Source - 8001		Grant-In-Aid Fund Source - 8000	
<b>101</b>	<b>Core Services Provider</b>	120	Diagnostic Assessment & IRP Planning
		121	Crisis Intervention
		122	Physician Assessment and Care
		123	Nursing Assessment and Health Services
		124	Medication Administration
		125	Pharmacy Services
		126	Community Support Individual
		128	Individual Counseling
		129	Group Training / Counseling
		130	Family Training / Counseling
<b>102</b>	<b>Single Point of Entry Services Provider</b>	131	Screening, Triage, and Referral
<b>103</b>	<b>Crisis Services Provider</b>	132	Diagnostic Assessment & IRP Planning
		133	Crisis Intervention
		134	Crisis Stabilization Program
		135	Community-Based Inpatient Services
<b>104</b>	<b>Consumer/Family Support Services Provider</b>	136	Respite
		137	Consumer / Family Assistance
<b>105</b>	<b>Peer Support Services Provider</b>	138	Peer Support
<b>106</b>	<b>Supported Employment Services Provider</b>	139	Supported Employment
		140	Community Support Individual
<b>107</b>	<b>Residential Services Provider</b>	141	Diagnostic Assessment & IRP Planning
		142	Independent Living Supports
		143	Skills Training and Supported Living
		144	Structured Living Supports
		145	Intensive Living Supports
<b>108</b>	<b>Adult Intensive Treatment Services Provider</b>	150	Diagnostic Assessment & IRP Planning
		151	Community Support Team
		152	Assertive Community Treatment (ACT)

**FY06 BUDGET & EXPENSE NUMBERS****DMHDDAD PROGRAM STRUCTURE****MENTAL HEALTH – ADULTS (continued)**

<b>Budget Program</b>		<b>Service Programs</b>	
Grant-In-Aid Fund Source - 8001		Grant-In-Aid Fund Source - 8000	
<b>109</b>	<b>Psychosocial Rehabilitation Services Provider</b>		
		154	Diagnostic Assessment & IRP Planning
		155	Psychosocial Rehabilitation
<b>110</b>	<b>MH Intensive Day Treatment Services Provider</b>		
		158	Diagnostic Assessment & IRP Planning
		159	Intensive Day Treatment
<b>119</b>	<b>Other Contracted Services</b>		
		NEW	* To be assigned as contracted
<b>190</b>	<b>Infrastructure</b>		
		191	Infrastructure
<b>OTHER BUDGET / FUND SOURCES</b>			
<b>001</b>	Special Projects MH Services - Adult		
<b>002</b>	McKinney Homeless Grant		
<b>010</b>	Transition Assistance For Probationers/Parolees		
<b>011</b>	Treatment Court - Mental Health		
<b>020</b>	TANF MH Outpatient		

**FY06 BUDGET & EXPENSE NUMBERS****DMHDDAD PROGRAM STRUCTURE****MENTAL HEALTH - CHILDREN & ADOLESCENTS**

<b>Budget Program</b>		<b>Service Programs</b>	
Grant-In-Aid Fund Source - 8001		Grant-In-Aid Fund Source - 8000	
<b>201</b>	<b>Core Services Provider</b>		
		220	Diagnostic Assessment & IRP Planning
		221	Crisis Intervention
		222	Physician Assessment and Care
		223	Nursing Assessment and Health Services
		224	Medication Administration
		225	Pharmacy Services
		226	Community Support Individual
		227	Community Support Individual – TRIS/LOC
		228	Individual Counseling
		229	Group Training / Counseling
		230	Family Training / Counseling
<b>202</b>	<b>Single Point of Entry Services Provider</b>		
		231	Screening, Triage, and Referral
<b>203</b>	<b>Crisis Services Provider</b>		
		232	Diagnostic Assessment & IRP Planning
		233	Crisis Intervention
		234	Crisis Stabilization Program
		235	Community-Based Inpatient Services
<b>204</b>	<b>Consumer/Family Support Services Provider</b>		
		236	Respite
		237	Consumer / Family Assistance
<b>205</b>	<b>Peer Support Services Provider</b>		
		238	Peer Support
<b>206</b>	<b>Supported Employment Services Provider</b>		
		239	Supported Employment
		240	Community Support Individual
<b>207</b>	<b>Residential Services Provider</b>		
		241	Diagnostic Assessment & IRP Planning
		242	Independent Living Supports
		243	Skills Training and Supported Living
		244	Structured Living Supports
		245	Intensive Living Supports
		246	Therapeutic Foster Care
		247	Therapeutic Group Home

## FY06 BUDGET & EXPENSE NUMBERS

### DMHDDAD PROGRAM STRUCTURE

#### MENTAL HEALTH - CHILDREN & ADOLESCENTS (continued)

**Budget Program**  
Grant-In-Aid Fund Source - 8001

**Service Programs**  
Grant-In-Aid Fund Source - 8000

#### 208 C&A Intensive Treatment Services Provider

250	Diagnostic Assessment & IRP Planning
251	Community Support Team
253	Intensive Family Intervention

#### 209 C&A Day Services Provider

254	Diagnostic Assessment & IRP Planning
256	C&A Mental Health Day Treatment
257	C&A Day Supports

#### 210 C&A Activity Therapy Services Provider

260	Diagnostic Assessment & IRP Planning
261	Activity Therapy

#### 219 Other Contracted Services

NEW	* To be assigned as contracted
-----	--------------------------------

#### 290 Infrastructure

291	Infrastructure
-----	----------------

#### OTHER BUDGET / FUND SOURCES

301	Special Projects MH Services - Children
-----	---

**FY06 BUDGET & EXPENSE NUMBERS**


---

**DMHDDAD PROGRAM STRUCTURE**  
**ADDICTIVE DISEASES - ADULTS**


---

<b>Budget Program</b>		<b>Service Programs</b>	
Grant-In-Aid Fund Source - 8001		Grant-In-Aid Fund Source - 8000	
<b>701</b>	<b>Core Services Provider</b>		
		720	Diagnostic Assessment & IRP Planning
		721	Crisis Intervention
		722	Physician Assessment and Care
		723	Nursing Assessment and Health Services
		724	Medication Administration
		725	Pharmacy Services
		726	Community Support Individual
		728	Individual Counseling
		729	Group Training / Counseling
		730	Family Training / Counseling
<b>702</b>	<b>Single Point of Entry Services Provider</b>		
		731	Screening, Triage, and Referral
<b>703</b>	<b>Crisis Services Provider</b>		
		732	Diagnostic Assessment & IRP Planning
		733	Crisis Intervention
		734	Crisis Stabilization Program
		735	Community-Based Inpatient Services
<b>704</b>	<b>Consumer/Family Support Services Provider</b>		
		736	Respite
		737	Consumer / Family Assistance
<b>705</b>	<b>Peer Support Services Provider</b>		
		738	Peer Support
<b>706</b>	<b>Employment Services Provider</b>		
		739	Supported Employment
		740	Community Support Individual
<b>707</b>	<b>Residential Services Provider</b>		
		741	Diagnostic Assessment & IRP Planning
		742	Independent Living Supports
		743	Skills Training and Supported Living
		744	Structured Living Supports
		745	Intensive Living Supports
<b>708</b>	<b>Adult Intensive Treatment Services Provider</b>		
		750	Diagnostic Assessment & IRP Planning
		751	Community Support Team



## FY06 BUDGET & EXPENSE NUMBERS

### DMHDDAD PROGRAM STRUCTURE

#### ADDICTIVE DISEASES – ADULTS (continued)

Budget Program		Service Programs	
Grant-In-Aid Fund Source - 8001		Grant-In-Aid Fund Source - 8000	
709 Adult Substance Abuse Day Treatment Provider			
	754	Diagnostic Assessment & IRP Planning	
	756	Substance Abuse Day Treatment	
710 Opioid Maintenance Treatment Provider			
	762	Diagnostic Assessment & IRP Planning	
	763	Opioid Maintenance Treatment	
711 Substance Abuse Detox Services Provider			
	764	Diagnostic Assessment & IRP Planning	
	765	Residential Detox	
	766	Ambulatory Detoxification	
719 Other Contracted Services			
	NEW	* To be assigned as contracted	
790 Infrastructure			
	791	Infrastructure	
Treatment Court Services			
611	Treatment Court - AD		
TANF / RFW Services			
620	Non-TANF Outpatient		
621	TANF Outpatient		
622	Ready for Work Outpatient - State		
623	RFW TANF Residential		
624	Non-TANF Residential		
625	TANF Residential		
626	Ready for Work Residential - State		
627	TANF SA Safe Port		
628	TANF AD Support Services		
OTHER BUDGET / FUND SOURCES			
601	Special Projects SA Services - Adult		
602	HIV Early Intervention Services		
603	Demand Reduction Drug Treatment Prog		

## FY06 BUDGET & EXPENSE NUMBERS

### DMHDDAD PROGRAM STRUCTURE

#### ADDICTIVE DISEASES - CHILDREN & ADOLESCENTS

Budget Program Grant-In-Aid Fund Source - 8001	Service Programs Grant-In-Aid Fund Source - 8000
<b>801 Core Services Provider</b>	820 Diagnostic Assessment & IRP Planning 821 Crisis Intervention 822 Physician Assessment and Care 823 Nursing Assessment and Health Services 824 Medication Administration 825 Pharmacy Services 826 Community Support Individual 827 Community Support Individual 828 Individual Counseling 829 Group Training / Counseling 830 Family Training / Counseling
<b>802 Single Point of Entry Services Provider</b>	831 Screening, Triage, and Referral
<b>803 Crisis Services Provider</b>	832 Diagnostic Assessment & IRP Planning 833 Crisis Intervention 834 Crisis Stabilization Program 835 Community-Based Inpatient Services
<b>804 Consumer/Family Support Services Provider</b>	836 Respite 837 Consumer / Family Assistance
<b>805 Peer Support Services Provider</b>	838 Peer Support
<b>806 Employment Services Provider</b>	839 Supported Employment 840 Community Support Individual
<b>807 Residential Services Provider</b>	841 Diagnostic Assessment & IRP Planning 842 Independent Living Supports 843 Skills Training and Supported Living 844 Structured Living Supports 845 Intensive Living Supports 846 Therapeutic Foster Care 847 Therapeutic Group Home

## FY06 BUDGET & EXPENSE NUMBERS

### DMHDDAD PROGRAM STRUCTURE

#### ADDICTIVE DISEASES - CHILDREN & ADOLESCENTS (continued)

**Budget Program**  
Grant-In-Aid Fund Source - 8001

**Service Programs**  
Grant-In-Aid Fund Source - 8000

<b>808 C&amp;A Intensive Treatment Services Provider</b>	
850	Diagnostic Assessment & IRP Planning
851	Community Support Team
853	Intensive Family Intervention
<b>809 C&amp;A Day Services Provider</b>	
854	Diagnostic Assessment & IRP Planning
856	C&A Day Substance Abuse Treatment
857	C&A Day Supports
<b>810 C&amp;A Activity Therapy Services Provider</b>	
860	Diagnostic Assessment & IRP Planning
861	Activity Therapy
<b>811 Substance Abuse Detox Services Provider</b>	
864	Diagnostic Assessment & IRP Planning
865	Residential Detox
866	Amulatory Detox
<b>819 Other Contracted Services</b>	
NEW	* To be assigned as contracted
<b>890 Infrastructure</b>	
891	Infrastructure
<b>OTHER BUDGET / FUND SOURCES</b>	
901	Special Projects SA Services - Children
902	Governor's Emergency Fund - SA
950	Drug Free Schools
980	Substance Abuse Prevention Services
985	RFW Therapeutic Childcare Prevention Program

**FY06 BUDGET & EXPENSE NUMBERS****DMHDDAD PROGRAM STRUCTURE****DEVELOPMENTAL DISABILITIES – ADULTS and CHILDREN & ADOLESCENTS**

**Budget Program**  
Grant-In-Aid Fund Source - 8001

**Service Programs**  
Grant-In-Aid Fund Source - 8000

**400 Developmental Disabilities****Day & Employment Services****Day Supports**

401	Day Supports - Community Based Habilitation
402	Day Supports - Facility Based Habilitation
403	Day Supports - Prevocational
404	Day Supports - Community Based Employment

**Comprehensive Day Services**

405	Comprehensive Day Services
-----	----------------------------

**Supported Employment**

406	Community Based Employment - Individual
407	Community Based Employment - Group - Enclaves
408	Community Based Employment - Mobile Crews

**Personal Living & Residential Services**

411	Community Residential Supports
-----	--------------------------------

**Supportive Services**

421	Behavioral Support Team Services
422	Family Supports - M.R.
423	Respite

**Intake & Coordination**

431	Intake and Evaluation
432	Support Coordination

**OTHER BUDGET / FUND SOURCES**

<b>501</b>	Special Projects - DD Services
<b>502</b>	Special Appropriation - MR
<b>503</b>	Special Appropriation - Rehab Project New Hope
<b>510</b>	DD Family Support
<b>511</b>	Autism Services
<b>520</b>	TANF Mental Retardation Funds

**FY06 BUDGET AND EXPENSE NUMBERS TABLE**

		MENTAL HEALTH		ADDICTIVE DISEASES	
		ADULT	C&A	ADULT	C&A
<b>CORE SERVICES PROVIDER</b>		<b>101</b>	<b>201</b>	<b>701</b>	<b>801</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	120	220	720	820
	CRISIS INTERVENTION	121	221	721	821
	PHYSICIAN ASSESSMENT & CARE	122	222	722	822
	NURSING ASSESSMENT & HEALTH SERVICES	123	223	723	823
	MEDICATION ADMINISTRATION	124	224	724	824
	PHARMACY SERVICES	125	225	725	825
	COMMUNITY SUPPORT - INDIVIDUAL	126	226	726	826
	COMMUNITY SUPPORT - INDIVIDUAL - TRIS/LOC	-	227	-	827
	INDIVIDUAL COUNSELING	128	228	728	828
	GROUP TRAINING / COUNSELING	129	229	729	829
	FAMILY TRAINING / COUNSELING	130	230	730	830
<b>SINGLE POINT OF ENTRY SERVICES PROVIDER</b>		<b>102</b>	<b>202</b>	<b>702</b>	<b>802</b>
	SCREENING, TRIAGE AND REFERRAL	131	231	731	831
<b>CRISIS SERVICES PROVIDER</b>		<b>103</b>	<b>203</b>	<b>703</b>	<b>803</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	132	232	732	832
	CRISIS INTERVENTION	133	233	733	833
	CRISIS STABILIZATION	134	234	734	834
	COMMUNITY BASED INPATIENT MH & SA SVCS	135	235	735	835
<b>CONSUMER / FAMILY SUPPORT SERVICES PROVIDER</b>		<b>104</b>	<b>204</b>	<b>704</b>	<b>804</b>
	RESPIRE	136	236	736	836
	CONSUMER / FAMILY ASSISTANCE	137	237	737	837
<b>PEER SUPPORT SERVICES PROVIDER</b>		<b>105</b>	<b>205</b>	<b>705</b>	<b>805</b>
	PEER SUPPORT	138	238	738	838
<b>EMPLOYMENT SERVICES PROVIDER</b>		<b>106</b>	<b>206</b>	<b>706</b>	<b>806</b>
	SUPPORTED EMPLOYMENT	139	239	739	839
	COMMUNITY SUPPORT - INDIVIDUAL	140	240	740	840
<b>RESIDENTIAL SERVICES PROVIDER</b>		<b>107</b>	<b>207</b>	<b>707</b>	<b>807</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	141	241	741	841
	INDEPENDENT LIVING SUPPORTS	142	242	742	842
	SKILLS TRAINING & SUPPORTED LIVING	143	243	743	843
	STRUCTURED LIVING SUPPORTS	144	244	744	844
	INTENSIVE LIVING SUPPORTS	145	245	745	845
	THERAPEUTIC FOSTER CARE	-	246	-	846
	THERAPEUTIC GROUP HOME	-	247	-	847

- \*NOTES: 1. Budget Program Numbers appear in the shaded areas.  
 2. Service Program Numbers (Subprgms) for expense reporting appear in the non-shaded areas.

**FY06 BUDGET AND EXPENSE NUMBERS TABLE**

		MENTAL HEALTH		ADDICTIVE DISEASES	
		ADULT	C&A	ADULT	C&A
<b>INTENSIVE TREATMENT SERVICES PROVIDER</b>		<b>108</b>	<b>208</b>	<b>708</b>	<b>808</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	150	250	750	850
	COMMUNITY SUPPORT - TEAM	151	251	751	851
	ASSERTIVE COMMUNITY TREATMENT	152	-	-	-
	INTENSIVE FAMILY INTERVENTION	-	253	-	853
<b>ADULT PSYCHSOCIAL REHABILITATION SVCS PROVIDER</b>		<b>109</b>			
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	154	-	-	-
	PSYCHOSOCIAL REHABILITATION	155	-	-	-
<b>ADULT SUBSTANCE ABUSE DAY TREATMENT PROVIDER</b>				<b>709</b>	
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	-	-	754	-
	SUBSTANCE ABUSE DAY TREATMENT	-	-	756	-
<b>C&amp;A DAY SERVICES PROVIDER</b>			<b>209</b>		<b>809</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	-	254	-	854
	C&A MENTAL HEALTH DAY TREATMENT	-	256	-	-
	C&A SUBSTANCE ABUSE DAY TREATMENT	-	-	-	856
	C&A DAY SUPPORTS	-	257	-	857
<b>ADULT MH INTENSIVE DAY SERVICES PROVIDER</b>		<b>110</b>			
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	158	-	-	-
	MH INTENSIVE DAY TREATMENT	159	-	-	-
<b>OPIOID MAINTENANCE TREATMENT PROVIDER</b>				<b>710</b>	
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	-	-	762	-
	OPIOID MAINTENANCE TREATMENT	-	-	763	-
<b>C&amp;A ACTIVITY SERVICES PROVIDER</b>			<b>210</b>		<b>810</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	-	260	-	860
	ACTIVITY THERAPY	-	261	-	861
<b>SUBSTANCE ABUSE DETOX SERVICES PROVIDER</b>				<b>711</b>	<b>811</b>
	DIAGNOSTIC ASSESSMENT & IRP PLANNING	-	-	764	864
	SUBSTANCE ABUSE RESIDENTIAL DETOX	-	-	765	865
	SUBSTANCE ABUSE AMBULATORY DETOX	-	-	766	866
<b>OTHER CONTRACTED SERVICES</b>		<b>119</b>	<b>219</b>	<b>719</b>	<b>819</b>
	* TO BE ASSIGNED AS CONTRACTED	NEW	NEW	NEW	NEW
<b>INFRASTRUCTURE</b>		<b>190</b>	<b>290</b>	<b>790</b>	<b>890</b>
	INFRASTRUCTURE	191	291	791	891

- \*NOTES: 1. Budget Program Numbers appear in the shaded areas.  
 2. Service Program Numbers (Subpgms) for expense reporting appear in the non-shaded areas.

**FY06 BUDGET AND EXPENSE NUMBERS TABLE**

<b>OTHER SPECIALTY SERVICES</b>		<b>MENTAL HEALTH</b>		<b>ADDICTIVE DISEASES</b>	
		<b>ADULT</b>	<b>C&amp;A</b>	<b>ADULT</b>	<b>C&amp;A</b>
<b>TAPP SERVICES PROVIDER</b>					
	TRANSITION ASSIST. FOR PROB AND PAROLEES	010	-	-	-
<b>TREATMENT / DRUG COURT SERVICES</b>					
	TREATMENT COURT SERVICES - MH	011	-	-	-
	TREATMENT COURT SERVICES - AD	-	-	611	-
<b>TANF SERVICES PROVIDER</b>					
	TANF MENTAL HEALTH OUTPATIENT	020	-	-	-
	READY FOR WORK OUTPATIENT - SAPT BG	-	-	620	-
	READY FOR WORK OUTPATIENT - TANF GRANT	-	-	621	-
	READY FOR WORK OUTPATIENT - STATE	-	-	622	-
	RFW TANF RESIDENTIAL	-	-	623	-
	READY FOR WORK RESIDENTIAL - SAPT BG	-	-	624	-
	READY FOR WORK RESIDENTIAL - TANF GRANT	-	-	625	-
	READY FOR WORK RESIDENTIAL - STATE	-	-	626	-
	TANF SA SAFE PORT	-	-	627	-
	TANF AD SUPPORT SERVICES	-	-	628	-

\*NOTES: 1. The above numbers are stand alone programs. Budgets and Expenses should be reported against these numbers.

**OTHER BUDGET PROGRAMS / FUND SOURCES**

<b>MENTAL HEALTH SERVICES - ADULT</b>					
	SPECIAL PROJECTS - ADULT MH SERVICES	001	-	-	-
	MCKINNEY HOMELESS GRANT	002	-	-	-
<b>MENTAL HEALTH SERVICES - CHILD &amp; ADOLESCENT</b>					
	SPECIAL PROJECTS - C&A MH SERVICES	-	301	-	-
<b>ADDICTIVE DISEASE SERVICES - ADULT</b>					
	SPECIAL PROJECTS - ADULT AD SERVICES	-	-	601	-
	HIV EARLY INTERVENTION SERVICES	-	-	602	-
	DEMAND REDUCTION DRUG TREATMENT PROG	-	-	603	-
<b>ADDICTIVE DISEASE SERVICES - CHILD &amp; ADOLESCENT</b>					
	SPECIAL PROJECTS - C&A AD SERVICES	-	-	-	901
	GOVERNOR'S EMERGENCY FUND - SA	-	-	-	902
	DRUG FREE SCHOOLS AND COMMUNITIES	-	-	-	950
	SUBSTANCE ABUSE PREVENTION SERVICES	-	-	-	980
	RFW THERAPEUTIC CHILDCARE - PREV PROG	-	-	-	985

\*NOTES: 1. The above numbers are stand alone programs. Budgets and Expenses should be reported against these numbers.

**FY06 BUDGET AND EXPENSE NUMBERS TABLE**

	DEVELOPMENTAL DISABILITIES
	<b>400</b>
DAY SUPPORTS	
COMMUNITY BASED HABILITATION	401
FACILITY BASED HABILITATION	402
PREVOCATIONAL	403
COMMUNITY BASED EMPLOYMENT	404
COMPREHENSIVE DAY SERVICES	405
SUPPORTED EMPLOYMENT	
INDIVIDUAL SUPPORTED EMPLOYMENT	406
GROUP SUPPORTED EMPLOYMENT - ENCLAVES	407
GROUP SUPPORTED EMPLOYMENT - MOBILE CREWS	408
COMMUNITY RESIDENTIAL SUPPORTS	411
BEHAVIORAL SUPPORT TEAM SERVICES	421
FAMILY SUPPORTS - M.R.	422
RESPIRE	423
INTAKE & EVALUATION	431
SUPPORT COORDINATION	432

\*NOTES: 1. Budget Program Numbers appear in the shaded areas.  
 2. Service Program Numbers (Subprograms) for expense reporting appear in the non-shaded areas.

**OTHER BUDGET PROGRAMS / FUND SOURCES**

OTHER PROGRAMS / FUNDING	
SPECIAL PROJECTS - DD SERVICES	501
SPECIAL APPROPRIATION - MR	502
SPECIAL APPROPRIATION - REHAB PROJECT NEW HOPE	503
DD FAMILY SUPPORT	510
AUTISM SERVICES	511
TANF MENTAL RETARDATION FUNDS	520

\*NOTES: 1. The above numbers are stand alone programs. Budgets and Expenses should be reported against these numbers.



## FY06 UAS to MHMRIS CROSSWALK

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>MENTAL HEALTH SERVICES - ADULT</b>			
<b>101 Core Services Provider</b>		<b>Core Services Provider</b>	
Diagnostic Assessment & IRP Planning	120	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	121	304	Crisis Intervention
Physician Assessment and Care	122	305	Physician Assessment and Care
Nursing Assessment and Health Services	123	306	Nursing Assessment and Services
Medication Administration	124	307	Medication Administration
Pharmacy Services	125	352	Pharmacy Services
Community Support Individual	126	361	Community Support Individual
Individual Counseling	128	201	Individual Counseling
Group Training / Counseling	129	202	Group Training / Counseling
Family Training / Counseling	130	203	Family Training / Counseling
<b>102 Single Point of Entry Services Provider</b>		<b>Single Point of Entry Services Provider</b>	
Screening, Triage, and Referral	131	901	Screening, Triage, and Referral
<b>103 Crisis Services Provider</b>		<b>Crisis Services Provider</b>	
Diagnostic Assessment & IRP Planning	132	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	133	304	Crisis Intervention
Crisis Stabilization Program	134	500	Crisis Stabilization Program
		599	Crisis Stabilization Program - Transitional Bed
Community-Based Inpatient Services	135	336	Community-Based Inpatient Services
<b>104 Consumer/Family Support Services Provider</b>		<b>Consumer/Family Support Services Provider</b>	
Respite	136	110	Respite – In Home
		111	Respite – Out of Home
Consumer / Family Assistance	137	125	Consumer / Family Assistance
<b>105 Peer Support Services Provider</b>		<b>Peer Support Services Provider</b>	
Peer Support	138	328	Peer Support
<b>106 Supported Employment Services Provider</b>		<b>Supported Employment Services Provider</b>	
Supported Employment - MHAD	139	159	Supported Employment - MHAD
Community Support Individual	140	361	Community Support Individual
<b>107 Residential Services Provider</b>		<b>Residential Services Provider</b>	
Diagnostic Assessment & IRP Planning	141	302	Diagnostic Assessment & IRP Planning
Independent Living Supports	142	506	Independent Living Supports
Skills Training and Supported Living	143	507	Skills Training and Supported Living
Structured Living Supports	144	511	Structured Living Supports - Residential
		512	Structured Living Supports - Group Home
Intensive Living Supports	145	509	Intensive Living Supports

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>MENTAL HEALTH SERVICES - ADULT</b>			
<b>108 Adult Intensive Treatment Services Provider</b>		<b>Adult Intensive Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	150	302	Diagnostic Assessment & IRP Planning
Community Support Team	151	360	Community Support Team
Assertive Community Treatment (ACT)	152	318	ACT - Assertive Community Treatment
<b>109 MH Intensive Day Treatment Services Provider</b>		<b>MH Intensive Day Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	154	302	Diagnostic Assessment & IRP Planning
Intensive Day Treatment	155	331	Intensive Day Treatment
<b>110 Psychosocial Rehabilitation Services Provider</b>		<b>Psychosocial Rehabilitation Services Provider</b>	
Diagnostic Assessment & IRP Planning	158	302	Diagnostic Assessment & IRP Planning
Psychosocial Rehabilitation	159	333	Psychosocial Rehabilitation
<b>OTHER SERVICES / FUNDING SOURCES</b>			
<b>T.A.P.P. Services</b>		<b>T.A.P.P. Services</b>	
010 TAPP		355	Transition and Aftercare for Prob and Parolees
<b>Treatment Court Services</b>		<b>Treatment Court Services</b>	
011 Treatment Court Services - Mental Health		919	Treatment Court Services - MH
<b>TANF Services</b>		<b>TANF Services</b>	
020 TANF MH Outpatient		806	TANF Mental Health Outpatient Services
<b>OTHER FUND SOURCES</b>			
001 Special Projects MH Services - Adult			
002 McKinney Homeless Grant			

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>MENTAL HEALTH SERVICES - CHILD &amp; ADOLESCENT</b>			
<b>201 Core Services Provider</b>		<b>Core Services Provider</b>	
Diagnostic Assessment & IRP Planning	220	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	221	304	Crisis Intervention
Physician Assessment and Care	222	305	Physician Assessment and Care
Nursing Assessment and Health Services	223	306	Nursing Assessment and Services
Medication Administration	224	307	Medication Administration
Pharmacy Services	225	352	Pharmacy Services
Community Support Individual	226	361	Community Support Individual
Community Support Individual - TRIS/LOC	227	261	Community Support Individual - TRIS/LOC
Individual Counseling	228	201	Individual Counseling
Group Training / Counseling	229	202	Group Training / Counseling
Family Training / Counseling	230	203	Family Training / Counseling
<b>202 Single Point of Entry Services Provider</b>		<b>Single Point of Entry Services Provider</b>	
Screening, Triage, and Referral	231	901	Screening, Triage, and Referral
<b>203 Crisis Services Provider</b>		<b>Crisis Services Provider</b>	
Diagnostic Assessment & IRP Planning	232	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	233	304	Crisis Intervention
Crisis Stabilization Program	234	500	Crisis Stabilization Program
		599	Crisis Stabilization Program - Transitional Bed
Community-Based Inpatient Services	235	336	Community-Based Inpatient Services
<b>204 Consumer/Family Support Services Provider</b>		<b>Consumer/Family Support Services Provider</b>	
Respite	236	110	Respite – In Home
		111	Respite – Out of Home
Consumer / Family Assistance	237	125	Consumer / Family Assistance
<b>205 Peer Support Services Provider</b>		<b>Peer Support Services Provider</b>	
Peer Support	238	328	Peer Support
<b>206 Supported Employment Services Provider</b>		<b>Supported Employment Services Provider</b>	
Supported Employment - MHAD	239	159	Supported Employment - MHAD
Community Support Individual	240	361	Community Support Individual
<b>207 Residential Services Provider</b>		<b>Residential Services Provider</b>	
Diagnostic Assessment & IRP Planning	241	302	Diagnostic Assessment & IRP Planning
Independent Living Supports	242	506	Independent Living Supports
Skills Training and Supported Living	243	507	Skills Training and Supported Living
Structured Living Supports	244	511	Structured Living Supports - Residential
		512	Structured Living Supports - Group Home
Intensive Living Supports	245	509	Intensive Living Supports
Therapeutic Foster Care	245	501	Therapeutic Foster Care
Therapeutic Group Home	247	503	Therapeutic Group Home

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>MENTAL HEALTH SERVICES - CHILD &amp; ADOLESCENT</b>			
<b>208 C&amp;A Intensive Treatment Services Provider</b>		<b>C&amp;A Intensive Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	250	302	Diagnostic Assessment & IRP Planning
Community Support Team	251	360	Community Support Team
Intensive Family Intervention	253	362	Intensive Family Intervention
<b>209 C&amp;A Day Services Provider</b>		<b>C&amp;A Day Services Provider</b>	
Diagnostic Assessment & IRP Planning	254	302	Diagnostic Assessment & IRP Planning
C&A MH Day Treatment	256	334	C&A Day Treatment
C&A Day Supports	257	340	C&A Day Supports
<b>210 C&amp;A Activity Therapy Services Provider</b>		<b>C&amp;A Activity Therapy Services Provider</b>	
Diagnostic Assessment & IRP Planning	260	302	Diagnostic Assessment & IRP Planning
Activity Therapy	261	323	Activity Therapy
<b>OTHER SERVICES / FUNDING SOURCES</b>			
<b>OTHER FUND SOURCES</b>			
301 Special Projects MH Services - Children			

## FY06 UAS to MHMRIS CROSSWALK

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>ADDICTIVE DISEASE SERVICES - ADULT</b>			
<b>701 Core Services Provider</b>		<b>Core Services Provider</b>	
Diagnostic Assessment & IRP Planning	720	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	721	304	Crisis Intervention
Physician Assessment and Care	722	305	Physician Assessment and Care
Nursing Assessment and Health Services	723	306	Nursing Assessment and Services
Medication Administration	724	307	Medication Administration
Pharmacy Services	725	352	Pharmacy Services
Community Support Individual	726	361	Community Support Individual
Individual Counseling	728	201	Individual Counseling
Group Training / Counseling	729	202	Group Training / Counseling
Family Training / Counseling	730	203	Family Training / Counseling
<b>702 Single Point of Entry Services Provider</b>		<b>Single Point of Entry Services Provider</b>	
Screening, Triage, and Referral	731	901	Screening, Triage, and Referral
<b>703 Crisis Services Provider</b>		<b>Crisis Services Provider</b>	
Diagnostic Assessment & IRP Planning	732	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	733	304	Crisis Intervention
Crisis Stabilization Program	734	500	Crisis Stabilization Program
		599	Crisis Stabilization Program - Transitional Bed
Community-Based Inpatient Services	735	710	Community-Based Inpatient Detoxification
<b>704 Consumer/Family Support Services Provider</b>		<b>Consumer/Family Support Services Provider</b>	
Respite	736	110	Respite – In Home
		111	Respite – Out of Home
Consumer / Family Assistance	737	125	Consumer / Family Assistance
<b>705 Peer Support Services Provider</b>		<b>Peer Support Services Provider</b>	
Peer Support	738	328	Peer Support
<b>706 Supported Employment Services Provider</b>		<b>Supported Employment Services Provider</b>	
Supported Employment - MHAD	739	159	Supported Employment - MHAD
Community Support Individual	740	361	Community Support Individual
<b>707 Residential Services Provider</b>		<b>Residential Services Provider</b>	
Diagnostic Assessment & IRP Planning	741	302	Diagnostic/Functional Assessment
Independent Living Supports	742	506	Independent Living Supports
Skills Training and Supported Living	743	507	Skills Training and Supported Living
Structured Living Supports	744	511	Structured Living Supports - Residential
		512	Structured Living Supports - Group Home
Intensive Living Supports	745	509	Intensive Living Supports

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>ADDICTIVE DISEASE SERVICES - ADULT</b>			
<b>708 Adult Intensive Treatment Services Provider</b>		<b>Adult Intensive Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	750	302	Diagnostic Assessment & IRP Planning
Community Support Team	751	360	Community Support Team
<b>709 Substance Abuse Day Treatment Services Provider</b>		<b>Substance Abuse Day Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	754	302	Diagnostic Assessment & IRP Planning
Substance Abuse Day Treatment	756	343	Substance Abuse Day Treatment
<b>710 Opioid Maintenance Treatment Services Provider</b>		<b>Opioid Maintenance Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	762	302	Diagnostic Assessment & IRP Planning
Opiod Maintenance Therapy	763	310	Opiod Maintenance Therapy
<b>711 Substance Detox Services Provider</b>		<b>Substance Detox Services Provider</b>	
Diagnostic Assessment & IRP Planning	764	302	Diagnostic Assessment & IRP Planning
Residential Detox	765	721	Residential Detox
Ambulatory Detoxification	766	780	Ambulatory Detoxification
<b>OTHER SERVICES / FUNDING SOURCES</b>			
<b>Treatment Court Services</b>		<b>Treatment Court Services</b>	
611 Treatment Court Services - Addictive Diseases		979	Treatment Court Services - AD
<b>TANF Services</b>		<b>TANF Services</b>	
620 Ready for Work Outpatient - SAPT BG		802	Non-TANF Outpatient
621 Ready for Work Outpatient - TANF Grant		801	TANF Outpatient
622 Ready for Work Outpatient - State			
623 RFW TANF Residential		807	RFW TANF Residential
624 Ready for Work Residential - SAPT BG		804	Non-TANF Residential
625 Ready for Work Residential - TANF Grant		803	TANF Residential
626 Ready for Work Residential - State			
627 TANF SA Safe Port		809	AP TANF Safe Port
628 TANF AD Support Services			
<b>OTHER FUND SOURCES</b>			
601 Special Projects SA Services - Adult			
602 HIV Early Intervention Services			
603 Demand Reduction Drug Treatment Prog			

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>ADDICTIVE DISEASE SERVICES - CHILD &amp; ADOLESCENT</b>			
<b>801 Core Services Provider</b>		<b>Core Services Provider</b>	
Diagnostic Assessment & IRP Planning	820	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	821	304	Crisis Intervention
Physician Assessment and Care	822	305	Physician Assessment and Care
Nursing Assessment and Health Services	823	306	Nursing Assessment and Services
Medication Administration	824	307	Medication Administration
Pharmacy Services	825	352	Pharmacy Services
Community Support Individual	826	361	Community Support Individual
Community Support Individual - TRIS/LOC	827	261	Community Support Individual - TRIS/LOC
Individual Counseling	828	201	Individual Counseling
Group Training / Counseling	829	202	Group Training / Counseling
Family Training / Counseling	830	203	Family Training / Counseling
<b>802 Single Point of Entry Services Provider</b>		<b>Single Point of Entry Services Provider</b>	
Screening, Triage, and Referral	831	901	Screening, Triage, and Referral
<b>803 Crisis Services Provider</b>		<b>Crisis Services Provider</b>	
Diagnostic Assessment & IRP Planning	832	302	Diagnostic Assessment & IRP Planning
Crisis Intervention	833	304	Crisis Intervention
Crisis Stabilization Program	834	500	Crisis Stabilization Program
		599	Crisis Stabilization Program - Transitional Bed
Community-Based Inpatient Services	835	710	Community-Based Inpatient Detoxification
<b>804 Consumer/Family Support Services Provider</b>		<b>Consumer/Family Support Services Provider</b>	
Respite	836	110	Respite – In Home
		111	Respite – Out of Home
Consumer / Family Assistance	837	125	Consumer / Family Assistance
<b>805 Peer Support Services Provider</b>		<b>Peer Support Services Provider</b>	
Peer Support	838	328	Peer Support
<b>806 Supported Employment Services Provider</b>		<b>Supported Employment Services Provider</b>	
Supported Employment - MHAD	839	159	Supported Employment - MHAD
Community Support Individual	840	361	Community Support Individual
<b>807 Residential Services Provider</b>		<b>Residential Services Provider</b>	
Diagnostic Assessment & IRP Planning	841	302	Diagnostic Assessment & IRP Planning
Independent Living Supports	842	506	Independent Living Supports
Skills Training and Supported Living	843	507	Skills Training and Supported Living
Structured Living Supports	844	511	Structured Living Supports - Residential
		512	Structured Living Supports - Group Home
Intensive Living Supports	845	509	Intensive Living Supports
Therapeutic Foster Care	846	501	Therapeutic Foster Care
Therapeutic Group Home	847	503	Therapeutic Group Home

**FY06 UAS to MHMRIS CROSSWALK**

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>ADDICTIVE DISEASE SERVICES – CHILD &amp; ADOLESCENT</b>			
<b>808 C&amp;A Intensive Treatment Services Provider</b>		<b>C&amp;A Intensive Treatment Services Provider</b>	
Diagnostic Assessment & IRP Planning	850	302	Diagnostic Assessment & IRP Planning
Community Support Team	851	360	Community Support Team
Intensive Family Intervention	853	362	Intensive Family Intervention
<b>809 C&amp;A Day Services Provider</b>		<b>C&amp;A Day Services Provider</b>	
Diagnostic Assessment & IRP Planning	854	302	Diagnostic Assessment & IRP Planning
C&A Substance Abuse Day Treatment	856	762	C&A Substance Abuse Day Treatment
C&A Day Supports	857	340	C&A Day Supports
<b>810 C&amp;A Activity Therapy Services Provider</b>		<b>C&amp;A Activity Therapy Services Provider</b>	
Diagnostic Assessment & IRP Planning	860	302	Diagnostic Assessment & IRP Planning
Activity Therapy	861	323	Activity Therapy
<b>811 Substance Detox Services Provider</b>		<b>Substance Detox Services Provider</b>	
Diagnostic Assessment & IRP Planning	864	302	Diagnostic Assessment & IRP Planning
Residential Detox	865	721	Residential Detox
Ambulatory Detox	866	780	Ambulatory Detox
<b>OTHER SERVICES / FUNDING SOURCES</b>			
<b>Prevention Services</b>			
950 Drug Free Schools and Communities			
980 Substance Abuse Prevention Services			
985 RFW Therapeutic Childcare - Prevention Program			
<b>OTHER FUND SOURCES</b>			
901 Special Projects SA Services - Children			
902 Governor's Emergency Fund - SA			



## FY06 UAS to MHMRIS CROSSWALK

UAS System		MHMRIS System	
Budget Programs	UAS	MHMRIS	
Service Programs	Code	Subunit	MHMRIS Service Description
<b>400 Developmental Disabilities Services</b>			
<b>Day &amp; Employment Services</b>		<b>Day &amp; Employment Services</b>	
Day Supports			
Community Based Habilitation	401	466	Day Support Habilitation - Community
Facility Based Habilitation	402	467	Day Support Habilitation - Facility
Prevocational	403	468	Day Support - Prevocational
Community Based Employment	404	469	Day Support - Community Based Employment
Comprehensive Day Services	405	482	CDS - Non-Employment & Indirect Intervention Svcs
		483	CDS - Community Based Employment - Individual
		484	CDS - Community Based Employment - Group
		485	CDS - Facility Based Employment
Supported Employment			Supported Employment
Community Based Employ. - Individual	406	471	Community Based Employ. - Individual
Community Based Employ. - Group - Enclaves	407	472	Community Based Employ. - Group - Enclaves
Community Based Employ. - Group - Mobile Crews	408	473	Community Based Employ. - Group - Mobile Crews
<b>Personal Living &amp; Residential Services</b>		<b>Personal Living &amp; Residential Services</b>	
Community Residential Supports	411	516	Community Residential Supports
<b>Supportive Services</b>		<b>Supportive Services</b>	
Family Supports - MR	412	254	Family Supports - M.R.
Respite	413	112	Respite - Emergency
		113	Respite - Maintenance
Behavioral Support Team Services	414	461	Behavioral Support Services
<b>Intake &amp; Coordination</b>		<b>Intake &amp; Coordination</b>	
Support Coordination	415	470	Support Coordination
Intake & Evaluation	416	902	DD Intake & Evaluation
<b>OTHER PROGRAMS / FUNDING</b>			
501 Special Projects MR Services			
502 Special Appropriation - MR			
503 Special Appropriation/Rehab Project New Hope			
510 DD Family Support		454	DD Family Support
511 Autism Services		354	Autism Family Support
520 TANF Mental Retardation Funds		810	TANF MR Employment Services

## Georgia Department of Human Resources

# **BUDGET EXPENSE and RESOURCE SUMMARY for Region \_\_\_\_\_** **Payment For Services or Fixed Rate Contract**

	<u>Number</u>	<u>Description</u>	
<b>DIVISION:</b>	<b>030</b>	Mental Health, Developmental Disabilities & Addictive Diseases	<b>REPORT CCYYMM:</b> _____
<b>LOCAL AGENCY:</b>	_____	_____	<b>BUDGET APPROVAL CODE:</b> <b>0</b>
<b>BUDGET PROGRAM:</b>	_____	_____	<b>BUDGET REVISION:</b> _____

PROPOSED EXPENSES					
SCOA	Description	CURRENT BUDGET	+	ADJUSTMENT +/-	= REVISED BUDGET
622.003	Payment for Services or Fixed Rate Contract	_____		_____	_____

  

PROPOSED RESOURCES					
Fund Source	Description	CURRENT BUDGET	+	ADJUSTMENT +/-	= REVISED BUDGET
8001	Payment for Services or Fixed Rate Contract	_____		_____	_____

AGENCY SIGNATURE	
I certify that to the best of my knowledge, the information on this summary is a true and accurate statement of the expenses and consumers served for the specified month.	
_____ <b>Authorized Agency Signature</b>	_____ <b>Date</b>
_____ <b>Title</b>	

  

DMHDDAD SIGNATURE	
<b>Reviewed By:</b>	
_____ <b>Authorized DMHDDAD Signature</b>	_____ <b>Date</b>

**MONTHLY INCOME AND EXPENSE REPORT for Region \_\_\_\_\_**  
**Payment For Services or Fixed Rate Contract**

Number

Description

**DIVISION:** 030

## Mental Health, Developmental Disabilities & Addictive Diseases

**REPORT CCYYMM:** \_\_\_\_\_

**LOCAL AGENCY:** \_\_\_\_\_

**REPORT BASIS (CASH):**     **C**    

**BUDGET PROGRAM:** \_\_\_\_\_

**BUDGET REVISION:** \_\_\_\_\_

[illegible]

Georgia Department of Human Resources

# MONTHLY INCOME AND EXPENSE REPORT for Region \_\_\_\_\_

## Payment For Services or Fixed Rate Contract

Number \_\_\_\_\_

Description \_\_\_\_\_

DIVISION: 030

Mental Health, Developmental Disabilities &amp; Addictive Diseases

REPORT CCYYMM: \_\_\_\_\_

LOCAL AGENCY: \_\_\_\_\_

REPORT BASIS (CASH): C

BUDGET PROGRAM: \_\_\_\_\_

BUDGET REVISION: \_\_\_\_\_

### AGENCY SIGNATURE

I certify that to the best of my knowledge, the information on this summary is a true and accurate statement of the expenses and consumers served for the specified month.

\_\_\_\_\_  
Authorized Agency Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

### DMHDDAD SIGNATURE

Reviewed By:

\_\_\_\_\_  
Authorized DMHDDAD Signature

\_\_\_\_\_  
Date

## Georgia Department of Human Resources

# BUDGET EXPENSE and RESOURCE SUMMARY for Region \_\_\_\_\_

## Expense Reimbursement Contract

Number \_\_\_\_\_

Description \_\_\_\_\_

DIVISION: 030

Mental Health, Developmental Disabilities &amp; Addictive Diseases

REPORT CCYYMM: \_\_\_\_\_

LOCAL AGENCY: \_\_\_\_\_

BUDGET APPROVAL CODE: 0

BUDGET PROGRAM: \_\_\_\_\_

BUDGET REVISION: \_\_\_\_\_

### PROPOSED EXPENSES

SCOA	Description	CURRENT BUDGET	+	ADJUSTMENT +/-	=	REVISED BUDGET
Direct Salaries						
511.001	Salaries	_____		_____		_____
Other Operating						
627.001	Other Operating Expenses	_____		_____		_____
Equipment						
643.001	Equipment (\$1000 or more)	_____		_____		_____
<b>TOTAL PROPOSED EXPENSES</b>		=====		=====		=====

### PROPOSED RESOURCES

Fund Source	Description	CURRENT BUDGET	+	ADJUSTMENT +/-	=	REVISED BUDGET
6001	County Participating	_____		_____		_____
6002	County Cash Match	_____		_____		_____
6004	County Non-Participating	_____		_____		_____
6006	Municipal	_____		_____		_____
6008	Outpatient Medicare Fees	_____		_____		_____
6009	Outpatient Medicaid CY Fees	_____		_____		_____
6013	DOE Contracts	_____		_____		_____
6015	Client Fees	_____		_____		_____
6016	Private Insurance	_____		_____		_____
6017	Other Fees	_____		_____		_____
6018	Contracts	_____		_____		_____
6020	Hospital Authority	_____		_____		_____
6021	Other Local Funds	_____		_____		_____
6024	Prior Year Program Income	_____		_____		_____
6028	Medicaid Pharmacy	_____		_____		_____
6030	MRDS Work Activity	_____		_____		_____
6032	Medicaid Waiver CY Fees	_____		_____		_____
6039	Outpatient Medicaid PY Fees	_____		_____		_____
6042	Insurance Reimbursement	_____		_____		_____
6047	Medicaid Waiver PY Fees	_____		_____		_____
7014	Direct Federal Funds	_____		_____		_____
8001	GRANT-IN-AID	_____		_____		_____
8002	DHR Contracts	_____		_____		_____
<b>TOTAL PROPOSED RESOURCES</b>		=====		=====		=====

Georgia Department of Human Resources

**BUDGET EXPENSE and RESOURCE SUMMARY for Region \_\_\_\_\_**  
**Expense Reimbursement Contract**

NumberDescription**DIVISION:** 030**Mental Health, Developmental Disabilities & Addictive Diseases****REPORT CCYYMM:** \_\_\_\_\_**LOCAL AGENCY:** \_\_\_\_\_**BUDGET APPROVAL CODE:** 0**BUDGET PROGRAM:** \_\_\_\_\_**BUDGET REVISION:** \_\_\_\_\_**AGENCY SIGNATURE**

I certify that to the best of my knowledge, the information on Page 1 of this summary is a true and accurate statement of the revenues and expenses for the specified month.

\_\_\_\_\_  
**Authorized Agency Signature**\_\_\_\_\_  
**Date**\_\_\_\_\_  
**Title****DMHDDAD SIGNATURE****Reviewed By:**\_\_\_\_\_  
**Authorized DMHDDAD Signature**\_\_\_\_\_  
**Date**

## Georgia Department of Human Resources

# MONTHLY INCOME AND EXPENSE REPORT for Region \_\_\_\_\_

## Expense Reimbursement Contract

Number \_\_\_\_\_

Description \_\_\_\_\_

DIVISION: 030

Mental Health, Developmental Disabilities &amp; Addictive Diseases

REPORT CCYYMM: \_\_\_\_\_

LOCAL AGENCY: \_\_\_\_\_

REPORT BASIS (CASH): C

BUDGET PROGRAM: \_\_\_\_\_

BUDGET REVISION: \_\_\_\_\_

**CURRENT EXPENSES**

SCOA	Description	Amount	SCOA	Description	Amount
511.001	Salaries	_____	622.001	Direct Benefits to Clients	_____
511.002	Local Salary Supplement	_____	622.002	Pay For Services/Fixed Rate	_____
511.201	Overtime	_____	622.031	M.R. Work Activity Salaries	_____
513.001	Hourly Labor	_____	622.044	Room and Board	_____
514.001	FICA	_____	622.045	Respite Care	_____
514.002	FICA-Local Supplement	_____	622.046	Training	_____
514.201	FICA-Overtime	_____	622.047	Personal Allowances	_____
515.001	Retirement	_____	627.001	Other Operating Expenses	_____
516.001	Health Insurance	_____	633.001	Computer Software	_____
516.002	Health Ins – Local Supplement	_____	640.001	Travel	_____
516.201	Health Ins – Overtime	_____	640.002	Travel Supplement	_____
517.001	Personal Liability Ins - Employee	_____	641.001	Motor Vehicle Equip Purchases	_____
518.001	Unemployment Insurance	_____	643.001	Equipment (\$1000 or more)	_____
519.001	Workers Compensation	_____	644.001	Lease Purchase of Equipment	_____
520.001	Assessment by Merit System	_____	645.001	Rental of Equipment	_____
612.001	Motor Vehicle Expense	_____	646.001	Equipment (Less than \$1000)	_____
614.001	Supplies and Materials	_____	648.001	Building Rent	_____
614.006	Food Supplies	_____	651.001	Per Diem & Fees	_____
614.018	Pharmaceuticals	_____	653.001	Contracts	_____
615.001	Repairs and Maintenance	_____	673.001	Telecommunications	_____
617.001	Utilities	_____	681.001	Postage	_____
618.001	Printing	_____			
620.001	Insurance and Bonding	_____	<b>TOTAL</b>		_____

**FUND SOURCES TO COVER CURRENT EXPENSES**

Fund Source	Description	AMOUNT	Fund Source	Description	AMOUNT
6001	County Participating	_____	6021	Other Local Funds	_____
6002	County Cash Match	_____	6024	Prior Year Program Income	_____
6004	County Non-Participating	_____	6028	Medicaid Pharmacy	_____
6006	Municipal	_____	6030	MRDS Work Activity	_____
6008	Outpatient Medicare Fees	_____	6032	Medicaid Waiver CY Fees	_____
6009	Outpatient Medicaid CY Fees	_____	6039	Outpatient Medicaid PY Fees	_____
6013	DOE Contracts	_____	6042	Insurance Reimbursement	_____
6015	Client Fees	_____	6047	Medicaid Waiver PY Fees	_____
6016	Private Insurance	_____	7014	Direct Federal Funds	_____
6017	Other Fees	_____	8001	GRANT-IN-AID	_____
6018	Contracts	_____	8002	DHR Contracts	_____
6020	Hospital Authority	_____	<b>TOTAL</b>		_____

Georgia Department of Human Resources

**MONTHLY INCOME AND EXPENSE REPORT for Region \_\_\_\_\_****Expense Reimbursement Contract**NumberDescription**DIVISION:** 030**Mental Health, Developmental Disabilities & Addictive Diseases****REPORT CCYYMM:** \_\_\_\_\_**LOCAL AGENCY:** \_\_\_\_\_**REPORT BASIS (CASH):** C**BUDGET PROGRAM:** \_\_\_\_\_**BUDGET REVISION:** \_\_\_\_\_**AGENCY SIGNATURE**

I certify that to the best of my knowledge, the information on Page 1 of this summary is a true and accurate statement of the revenues and expenses for the specified month.

\_\_\_\_\_  
**Authorized Agency Signature**\_\_\_\_\_  
**Date**\_\_\_\_\_  
**Title****DMHDDAD SIGNATURE****Reviewed By:**\_\_\_\_\_  
**Authorized DMHDDAD Signature**\_\_\_\_\_  
**Date**



**GA DHR GRANTS-TO-COUNTIES****POLICY AND PROCEDURES MANUAL****4/79****1****PART 11 K 1****SECTION 1: POLICY**

---

SUBJECT: USE OF PROGRAM INCOME

Legal Reference: 1. Code of Federal Regulations: 45 CFR-Part 74  
2. 0Georgia Code Annotated: 99-144

- A. For purposes of this policy, program income shall be defined as income from all sources earned by a grantee from the grant supported program(s). This policy does not apply to interest income, income such as sales of property, royalties, copyright, etc. as defined in 45 CFR 74.43 through 74.47.
- B. The DHR policy on program income is established pursuant to 45 CFR-Part 74, Sub-part F (Grant Related Income). These regulations establish the requirements for the receipt and expenditure of general program income in all Federal grants and contracts administered by DHR either directly or through sub-grants to other agencies. The general provisions as incorporated by DHR in this policy have been expanded to apply to State funds utilized by grantees, subgrantees, and contractors as well.
- C. General program income shall be retained by the recipient and used in accordance with one or a combination of the alternatives indicated below.
  - 1. Deduction Alternative: Under this alternative, the income is used for allowable costs of the project or program. If there is cost sharing or matching requirements, costs borne by the income may not count toward satisfying that requirement. Therefore, the maximum percentage of Federal participation is applied to the net amount determined by deducting the income from total allowable costs and third party in-kind contributions. This alternative may always be used and must be used if neither of the following alternatives is specifically allowed under the provisions of the DHR grant award document.
  - 2. Cost Sharing or Matching Alternative: Under this alternative, the income is used for allowable costs of the project or program but, in this case, the costs borne by the income may count toward satisfying a cost sharing or matching requirement. Therefore the maximum percentage of Federal and State participation is applied to total allowable costs and third party in-kind contributions. This method may be used only when specifically allowed in writing by the DHR grant award document.
  - 3. Additional Costs Alternative: Under this alternative, the income is used for costs which are in addition to the allowable costs of the project or program but which, nevertheless, further the objectives for which the grant was made. Provided that the costs borne by the income further the broad objectives of the grant, they need not be of a type specifically allowable under the provision of Appendix C of 45 CFR-Part 74. This method may be used only when specifically allowed in writing by the DHR grant award document. Example of purposes for which the income may be used are set forth as follows:
    - A. Expanding or extending the project or program beyond the grant period.
    - B. Supporting other projects or programs that further the broad objectives of the statute.
    - C. Obtaining equipment or other assets needed for the project or program, or for other activities that further the statute=s objectives.

---

**GA DHR GRANTS-TO-COUNTIES****POLICY AND PROCEDURES MANUAL****4/79****1****PART 11 K 1**

May 2000

- D. All such funds are subject to the appropriate budgeting, accounting, auditing reporting and other financial requirements of the Department including those found elsewhere in this manual.
- E. Within the scope of these regulations, DHR recommends that all such program income be retained by the grantee and used, immediately if needed, to expand the range or improve the quality of services authorized under the State/local grant agreement. Otherwise, such funds should be deducted from the total costs in which DHR and/or Federal grant funds may participate. However, in some cases where specifically allowed by the DHR grant award document, program income can be counted towards satisfying a cost sharing or matching requirement.

## SECTION II: PROCEDURES

- A. Initial DHR Grant Award Document: Prior to the beginning of each state fiscal year (July 1), the appropriate Division will notify the grantee of the grant amount available for the program(s) for the fiscal year. The grantee and Division must then execute the DHR grant award, including a detailed budget plan for the fiscal year July 1 to June 30. Both an estimate of program income revenue and expenditures must be included in this budget. The grantee must also attach a fee/rate/program income schedule for the program.
  - 1. It is intended that program income will be budgeted and used as it is earned. If, however, a balance of program income funds exists as of June 30 of any fiscal year, it may be carried forward into the next fiscal year for 12 months. The funds may be budgeted at the time the initial annual grant award document is executed for the following fiscal year. Prior year funds must be distinguished from projected current year income and treated as a separate fund source. A detailed plan for assuring utilization of prior year income within that fiscal period must be attached to the DHR grant award document.
- B. Budget revisions: Budget amendments will be processed during the year in accordance with appropriate budget procedures included elsewhere in this manual. Any changes in projected program income and expenditures must be incorporated into the grant award by revision.
- C. Reporting: Monthly Grants-to-Counties reimbursement requests must include both revenues and expenditures by fund source, including program income. These are for reporting purposes only. Detailed transaction records for audit purposes must be maintained by the grantee on each fund source including current and/or prior year program income.

## SECTION III: PROPONENCY AND AUTHENTICATION

Proponent Division/Office:  
Proponent Section:  
Contact Name:  
Section Telephone:

Office of Budget Administration  
N/A  
Dotty Roach  
(404) 656-4472  
GIST 221-4472

Attachments: None

---

Commissioner

**AUTHORIZED SIGNATURES, MAILING ADDRESSES AND TELEPHONE NUMBERS  
FOR FISCAL MATTERS**

\_\_\_\_\_  
(Contractor)

- A. The policy is that all original budgets must bear the signature of the Board Chairperson or Executive Director. The signature of these individuals is:

**Board Chairperson or President**

(Required of private contractors. Optional for public contractors)

**Executive Director, Public Entities only**

(May substitute for Board Chairperson)

\_\_\_\_\_  
(Type Name)

\_\_\_\_\_  
(Type Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

- B. The policy is that authorization to review and sign budget revisions may be delegated. Delegation is limited to:

**Title**

**Name**

**Signature**

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- C. Following is the name and address of the individual to receive fiscal correspondence and reports (i.e., Budget Documents, UAS Monthly Revenue and Expenditure Reports)

\_\_\_\_\_  
(Name and Title)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Telephone)

**Georgia Department of Human Resources**  
**SUPPORTING BUDGET SCHEDULE: EQUIPMENT PURCHASES**  
for the Fiscal Year July 1, 20 \_\_\_\_ through June 30, 20 \_\_\_\_

<b>Division # 030</b>		<b>Program #</b>	
<b>Local Agency #</b>	<b>Local Agency Name</b>	<b>Program Name</b>	<b>Budget Revision #</b>

  

Description	No Units	Program	Unit Cost	Total Cost
<b>Total</b>				

I certify that the information on this schedule is a complete and accurate detail of Equipment Purchases.

DHR:⊗ Approval  
⊗ Approval w/Exception  
⊗ Disapproval

\_\_\_\_\_  
Board Chairperson or Executive Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Form 1240 (2-00)

**Georgia Department of Human Resources**  
**SUPPORTING BUDGET SCHEDULE: INTRA/INTER AGENCY TRANSACTIONS**  
for the Fiscal Year July 1, 20 \_\_\_\_ through June 30, 20 \_\_\_\_

<b>Division # 030</b>		<b>Program #</b>	
<b>Local Agency #</b>	<b>Local Agency Name</b>	<b>Program Name</b>	<b>Budget Revision #</b>

  

Program #	Program Name	Transaction Purpose	Annual Amount
<b>Total</b>			

**NOTE:** For each transaction, attach a cost allocation plan indicating the basis of valuation.

**DHR:** ☐ Approval  
☐ Approval w/Exception  
☐ Disapproval

**I certify that the information on this schedule is a complete and accurate detail of Intra/Inter Agency Transactions.**

\_\_\_\_\_  
**Board Chairperson or Executive Director**  
Form 1241 (2-00)

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**Georgia Department of Human Resources**  
**SUPPORTING BUDGET SCHEDULE: DEPRECIATION CHARGES**  
for the Fiscal Year July 1, 20 \_\_\_\_ through June 30, 20 \_\_\_\_

<b>Division # 030</b>		<b>Program #</b>			
<b>Local Agency #</b>	<b>Local Agency Name</b>	<b>Program Name</b>	<b>Budget Revision #</b>		

  

Address of Property	Depreciation Base(1)	Useful Life	Depreciation Method (2)	Depreciation Charge(3)
<b>Total</b>				

- 1) Original acquisition cost less land and state/federal participation.
- 2) Straight line, double declining balance, or sum of the years digits.
- 3) Attach a schedule of depreciation charges over the useful life of the property, for each piece of property.

**DHR:**    ☐ Approval  
☐ Approval w/Exception  
☐ Disapproval

I certify that the information on this schedule is a complete and accurate detail of Depreciation Charges.

\_\_\_\_\_  
Board Chairperson or Executive Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Form 1243 (2-00)

**Georgia Department of Human Resources**  
**SUPPORTING BUDGET SCHEDULE: NON-PARTICIPATING EXPENSES**  
for the Fiscal Year July 1, 20 \_\_\_\_ through June 30, 20 \_\_\_\_

<b>Division # 030</b>		<b>Program #</b>	
<b>Local Agency #</b>	<b>Local Agency Name</b>	<b>Program Name</b>	<b>Budget Revision #</b>
<b>Expense Category</b>	<b>Description</b>		<b>Position # (if applicable)</b>
<b>Total</b>			

I certify that the information on this schedule is a complete and accurate detail of Non-Participating Expenses.

**DHR:**   ☐ Approval  
☐ Approval w/Exception  
☐ Disapproval

\_\_\_\_\_  
Board Chairperson or Executive Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Georgia Department of Human Resources**  
**SUPPORTING BUDGET SCHEDULE: REVENUE**  
for the Fiscal Year July 1, 20 \_\_\_\_ through June 30, 20 \_\_\_\_

<b>Division # 030</b>		<b>Program #</b>	
<b>Local Agency #</b>	<b>Local Agency Name</b>	<b>Program Name</b>	<b>Budget Revision #</b>

  

Revenue Category	Description	Position # (if applicable)	Annual Amount
<b>Total</b>			

I certify that the information on this schedule is accurate.

DHR: ☐ Approval  
☐ Approval w/Exception  
☐ Disapproval

\_\_\_\_\_  
Board Chairperson or Executive Director

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date